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STATE OF NEW HAMPSHIRE

# Coös County



## ANNUAL REPORT

FOR THE  
YEAR ENDING DECEMBER 31

# 1997



**STATE OF NEW HAMPSHIRE**

**ANNUAL REPORT**

**OF**

**COÖS COUNTY**

**FOR THE**

**YEAR ENDING**

**DECEMBER 31,**

**1997**

Printed by Smith & Town Printers  
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Berlin, NH 03570





**WE DEDICATE THIS  
1997 COÖS COUNTY REPORT  
TO THE MEMORY OF  
COMMISSIONER NORMAN S. BRUNGOT**



**In grateful recognition of his long and honorable service and devotion to Coös County. Commissioner Brungot had a special concern and sincere compassion for the residents in our nursing homes. He will long be remembered by his friends and colleagues in the north country. He has our lasting gratitude. He served the citizens of Coös County from January, 1957 to September, 1997.**



## COÖS COUNTY REPORT

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## **COUNTY OFFICERS**

1997

### **COUNTY COMMISSIONERS**

A.M. Sue Trottier - Chairman, Berlin  
Thomas R. Corrigan - Clerk, Lancaster  
Burnham A. Judd - Pittsburg

### **TREASURER**

Donald M. Bisson, Berlin

### **REGISTER OF DEEDS**

Margaret Frizzell, Stark

### **JUDGE OF PROBATE**

David D. King, Colebrook

### **SUPERIOR COURT**

Peter Smith, Presiding Justice  
Barbara Hogan, Clerk  
Pierre J. Morin, County Attorney  
Robert A. Loven, Sheriff

### **MEDICAL REFEREES**

Brian D. Beattie, M.D., Lancaster  
Robert G. Soucy, M.D., Colebrook  
Harry C. Stearns, M.D., Berlin

### **COUNTY ADMINISTRATOR**

Suzanne L. Collins, Stewartstown

### **ADMINISTRATOR, Berlin**

Jeannette Morneau, Gorham

### **ADMINISTRATOR, West Stewartstown**

Suzanne L. Collins, Stewartstown

### **DIRECTOR OF ADMINISTRATION**

Blandine J. Shallow, Colebrook

### **SUPERINTENDENT OF CORRECTIONS**

Norman A. Brown, Bethlehem



## **REPRESENTATIVES TO THE GENERAL COURT**

DISTRICT NO. 1:	Perley E. Davis, Colebrook Gerald Merrill, Pittsburg
DISTRICT NO. 2:	Wayne T. Moynihan, Dummer
DISTRICT NO. 3:	Lynn C. Horton, Lancaster
DISTRICT NO. 4:	Leighton Pratt, Lancaster
DISTRICT NO. 5:	John E. Tholl, Jr., Whitefield
DISTRICT NO. 6:	Paula E. Bradley, Randolph Lawrence J. Guay, Gorham
DISTRICT NO. 7:	Henry W. Coulombe, Berlin Yvonne Coulombe, Berlin Marie Hawkinson, Berlin Ed Mears, Berlin Paul St. Hilaire, Berlin

## **DELEGATION OFFICERS**

Lynn C. Horton, Chairman  
Henry W. Coulombe, Vice Chairman  
Lawrence J. Guay, Clerk

**COÖS COUNTY  
DELEGATION MEETING  
Coös County Nursing Hospital, W. Stewartstown  
February 22, 1997**

Present: Reps. Lynn Horton, Chair; Henry Coulombe, Vice Chair, Paula Bradley, Yvonne Coulombe, Perley Davis, Ed Mears, Gerald Merrill, Wayne Moynihan, Leighton Pratt, Paul St. Hilaire and John E. Tholl, Jr. Also present were Coös County Commissioners Norman S. Brungot, Thomas R. Corrigan, and A. M. Sue Trottier, Treasurer Donald M. Bisson, Deputy Treasurer John deChamplain, Sheriff Robert A. Loven, County Administrator Suzanne Collins, Superintendent of Corrections Norman A. Brown, Nursing Home Administrator Jeannette Morneau, Director of Administration Blandine Shallow and various other county employees.

Chairman Lynn Horton called the meeting to order at 10:30 a.m. In the absence of the Clerk Lawrence Guay, minutes were recorded by Blandine Shallow. A roll call was taken and it was noted the Reps. Lawrence Guay and Marie Hawkinson were absent due to illness.

Chairman Horton proceeded with the 1996 Fourth Quarter Expenditures reviewing each summary line item and percentage expended. The Medical Referees line is seventy-five percent expended. This line includes payment for transportation of bodies to Concord in cases of accidental or suspicious deaths. Also included are the costs for the autopsies performed by the State of New Hampshire plus mileage and expenses incurred by the Medical Examiners in performing their duties. Ms. Collins informed the Delegation that the County had just received a \$4,000 bill for autopsies from the State of New Hampshire. Since the deaths occurred in the summer of 1996, the county's auditors are requiring a post closing adjusting entry to charge the expense to the 1996 budget. Total County Government was 96.42% expended for the year.

Ms. Collins commented on the Community Development Block Grants. The Nursing Hospital Grant shows only 29.86% expended, however, the majority of the payments have been made in January. The new generator will go into operation on Monday. The old generator which was targeted to run the barn may be sold if it is determined that the new generator can more efficiently run the nursing hospital and the barn. There may be a proposal in the 1998 budget to request bids for electrical work to connect the barn to the new generator. In the Coös County Family Health Services Grant, some items have come in under budget and Ms. Collins has asked the State to apply more money to the purchase of the building. The total grant will be expended by the end of March.

Rep. Bradley made the motion to accept the Fourth Quarter Expenditures as reported. The motion was seconded by Rep. Coulombe and approved unanimously on a voice vote.

Chairman Horton then reviewed the Fourth Quarter Revenues by summary line item. Corrections Income is up because the state pays for housing state prison inmates in the



facility. The Prosecutor's Grant is a reimbursement by the State for half of the Assistant County Attorney's salary. The Interest - Delinquent Taxes line item includes interest due through the end of the year from the City of Berlin for its unpaid balance of county taxes. The remaining interest was collected from the Redemption of a Tax Lien in an Unincorporated Place. The Federal government is paying \$1.16 per acre in lieu of taxes to towns with national forest lands. However, the payment has not been fully funded since Congress approved the increased payment per acre a few years ago. This year's payment was funded at 68.33 percent or 79-cents an acre. Ms. Collins explained that there is no way to predict revenues from the sale of commodities in the Recycling Center budget due to market fluctuation. Any revenue from the sale of commodities is used to reduce the following year's budget.

Ms. Collins stated that the money for the Federal Grants was not all received in 1996. The remaining balance has been set up as a receivable for 1996. She explained that in order to receive the grant money in advance, the county would have to establish a separate checking account. The alternative is to request grant money as checks for expenses are issued.

Total County Revenues for the Fourth Quarter were received at 101.32% of the budget. Rep. Bradley made the motion to accept the Fourth Quarter Revenues as printed. The motion was seconded by Rep. Tholl and approved unanimously on a voice vote.

The delegation then reviewed Fourth Quarter Expenditures for the Unincorporated Places. The motion to accept the Fourth Quarter Expenditures, made by Rep. Pratt and seconded by Rep. Davis, was approved unanimously on a voice vote.

The Fourth Quarter Revenues for the Unincorporated Places were reviewed. This was the first year that the County received a Payment in Lieu of Taxes from the Appalachian Mountain Club per the terms of a five year agreement. Crawford's Purchase will no longer receive revenues from Railroad Taxes because that property has been transferred to the U. S. National Forest Service. Ms. Collins explained that revenues in the Unincorporated Places are sometimes difficult to predict. Only six of the Unincorporated Places had property taxes this year. Motor vehicle fees and timber revenues were enough to pay the county taxes in the other places. Foundation Aid was also unexpected since there are no property taxes raised in Dixville and Millsfield. Pat Busselle at the Department of Education is reviewing the Augenblick Formula for the distribution of Foundation Aid so that this does not occur again.

The motion to accept the Fourth Quarter Revenues for the Unincorporated Places was made by Rep. Y. Coulombe, seconded by Rep. Pratt, and approved unanimously on a voice vote.

The delegation then heard a presentation by Sheriff Loven for a full time Sheriff's Department. The Sheriff provided a detailed analysis of the proposed full time budget compared to the part time budget. The proposal includes salary and benefits for a full

time sheriff and three deputies along with capital expense items such as the leasing of vehicles and the purchase of firearms, radios and computers. The Sheriff Subcommittee Chairman, Gerald Merrill, stated that the committee does not intend to meet with the Sheriff until the bill is passed and signed by the Governor. Ms. Collins said that further discussion must occur prior to the subcommittee meeting. She would like to work with the Sheriff in developing a zero-based budget and the opportunity to make another presentation to the delegation. The subcommittee members are Reps. Bradley, Davis, Merrill, Hawkinson and Moynihan.

Rep. St. Hilaire asked about the status of the issue with the City of Berlin not paying their county tax. Ms. Collins replied that at this point all the county can legally do is charge 10% interest on the unpaid balance. To date, the City owes over \$8,000 in interest. The City Manager suggested that the County budget money in an abatement account to offset the unpaid balance. However, the Department of Revenue Administration is charged with setting county taxes based on the assessed valuation for that year. By the time the county tax is billed in December, the money is already spent. The City will be billed monthly for the interest and balance due. The County is currently able to meet expenses because of the \$4,000,000 tax anticipation notes that were reinvested in January.

The meeting was unanimously adjourned at 12:20 p.m. on a motion made by Rep. Y. Coulombe and seconded by Rep. Tholl. A delicious lunch was served at 12:30 p.m. by the Nursing Hospital staff.

Respectfully submitted,

Blandine J. Shallow  
Acting Clerk

**COÖS COUNTY  
DELEGATION MEETING  
Coös County Nursing Hospital, W. Stewartstown  
March 15, 1997**

Present: Reps. Lynn Horton - Chair, Henry Coulombe - Vice Chair, Lawrence Guay - Clerk, Paula Bradley, Yvonne Coulombe, Perley Davis, Ed Mears, Gerald Merrill, Wayne Moynihan, Leighton Pratt, and John E. Tholl, Jr. Also present were Coös County Commissioners Norman S. Brungot, Thomas R. Corrigan, and A. M. Sue Trottier, Treasurer Donald M. Bisson, Deputy Treasurer John deChamplain, Sheriff Robert A. Loven, County Administrator Suzanne Collins, Superintendent of Corrections Norman A. Brown, Nursing Home Administrator Jeannette Morneau, Director of Administration Blandine Shallow, Register of Deeds Margaret Frizzell, Victim Witness Advocate Donna Ransmeier, Cooperative Extension Educator Sam Stoddard, representatives of the various county agencies and members of the press. It was noted that County Attorney Pierre Morin was unable to attend the meeting due to a car accident.



Chairman Horton called the annual budget meeting to order at 10:00 a.m. and turned the meeting over to Ms. Collins for a few opening remarks. On behalf of the Commissioners, she thanked everyone involved in preparing the budget materials for this meeting. She noted the Commissioners' Report on page 23 of the Annual County Report and made a correction to page 5 of the report stating that Representative Moynihan is a resident of Dummer and not Milan.

Ms. Collins reviewed factors contributing to the proposed 8.8 percent increase in county taxes:

- the fifty-third payroll accounts for 2.6 percent of the increase;
- a large worker's compensation claim reduced the amount of the premium refund for 1996 thereby reducing the amount of the projected surplus;
- the freeze on Medicaid rates for the nursing homes reduced the growth in nursing home revenues but also slowed the State Assistance part of the budget--no medical CPI has been included in the nursing home rates for two years;
- a 2 percent wage increase for employees which was not reflected in the proposed budget at the December hearing--the increase would be effective June 1 and has a net effect of a 1.167 percent increase in wages.

Ms. Collins then reviewed line items that had changed since the December hearing. \$400,000 was added to the budget for a Community Development Block Grant to replace the Cates Hill Water Tank in Berlin. Funding of this project will be known in April. She and her staff spent many hours looking at ways to keep the increase on the county tax at a minimum. The projected surplus reflects a \$20,000 decrease. Tax anticipation notes were sold in January at 4.5 percent and that is reflected in the \$15,000 increase in that line item. Ms. Collins illustrated the effect of the budget on the county tax dollar in pie graph form. In Coös County, 63 percent of the county tax goes to fund State Assistance Programs such as Old Age Assistance, Aid to the Permanently and Totally Disabled, Intermediate Nursing Care and 8 percent for court ordered placements. The county has no control over these costs.

Sue recommended an affirmative vote on the budget and assured the delegation it contained no fat. Further, she assured the members that a real need would be identified before obligating county funds and spending them in 1997. The future outlook is more positive: 1) Next year there will be no 53rd payroll. 2) Hopefully the State will institute acuity based reimbursements for nursing homes. Research data indicates that county homes do care for the sickest and the poorest of residents. 3) There is a slight possibility that counties could receive two Medicaid Proportional Share Payments in 1997.

Chairman Horton took up projected expenditures by summary line item. Ms. Collins explained the changes in the Sheriff's budget. Decreases have been made to expense and revenue line items because the department's contract with the National Forest has been

cut back. The Sheriff hopes to get another contract for security at the campgrounds due to the privatization of the campgrounds. Rep. Merrill, Sheriff Subcommittee Chairman, reported that the bill for a full time sheriff's department has passed the Senate and is now waiting to be heard in the House.

Rep. Guay proposed an increase in the amount to be raised for County Delegation expense to pay for anticipated costs with respect to such issues as the proposed gas line and a Route 2 connector highway. He stressed the importance of Coös County legislators networking with legislators from abutting states and Canada to formulate these plans. A motion to appropriate \$10,000 for the County Delegation expense line item was made by Rep. Guay and seconded by Rep. Y. Coulombe. Rep. H. Coulombe amended the motion to include that approval to expend funds require a simple majority vote of the delegation. Rep. Y. Coulombe seconded the motion. There was much discussion on this issue. The consensus was that the delegation members support the idea of networking with neighboring legislators however, there must be more information including a detailed plan of how the money will be spent prior to appropriating money. Rep. Mears moved the question. Reps. Guay and Y. Coulombe and Reps. H. Coulombe and Y. Coulombe withdrew their motions respectively. It was decided that interested legislators meet with Rep. Guay after the meeting to get more information.

The motion to raise and appropriate the sum of \$16,655,925 excluding Unincorporated Places for 1997 was made by Rep. Davis and seconded by Rep. Pratt. The roll call vote on the motion was 11-0 in favor.

The Chairman then took up anticipated revenues for 1997 by summary line item. The motion to accept the sum of \$16,655,925 as revenues for the year 1997 excluding Unincorporated Places was made by Rep. H. Coulombe and seconded by Rep. Y. Coulombe. The motion passed by a roll call vote of 11-0.

Projected expenses and revenues for the Unincorporated Places are \$395,600. The county tax expense line item shows an increase of \$169,400. This was changed since the budget hearing in December to more accurately reflect expenses in that line item. There is no impact on the budget due to an offsetting revenue increase in the property tax line item. The motion to raise and appropriate \$395,600 for the Unincorporated Places was made by Rep. Moynihan and seconded by Rep. Tholl. The motion passed by a roll call vote of 11-0.

Ms. Collins explained Transfers from 198:16a as moneys transferred by the State to the county when it took over administration of the Unincorporated Places. The money is invested and this year \$7,500 is budgeted to lower school taxes in Wentworth Location. Sue also explained that the money for Special Projects was old timber tax revenues transferred from the State. This money is being used to fund the county's share of the cost of hiring Skip Sansoucy to represent it in the electric deregulation process. The County has been recognized by the Public Utilities Commission as an intervenor in that

process. The projected revenue in the AMC Payment in Lieu of Tax line item is the result of a negotiated agreement between the Commissioners and the AMC whereby the AMC agreed to pay a Payment in Lieu of Tax to the county for a period of five years.

The motion to accept the amount of \$395,600 as revenues for the Unincorporated Places for 1997 was made by Rep. Pratt and seconded by Rep. Moynihan. It passed by a roll call vote of 11-0.

### **RESOLUTION # 1**

Be it resolved by the Coös County Delegation duly convened on this fifteenth day of March, 1997, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 1997, shall be \$17,051,525.

It was moved by Rep. Bradley, seconded by Rep. Davis, that Resolution # 1 be adopted as read. The roll call vote was 11-0 in favor.

### **RESOLUTION # 2**

Be it resolved by the Coös County Delegation that the sum of \$11,396,125 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 1997.

Rep. Y. Coulombe made the motion, seconded by Rep. H. Coulombe, to adopt Resolution # 2 as read. The roll call vote was 11-0 in favor.

### **RESOLUTION # 3**

Be it further resolved that the total appropriation being in excess of the total estimated income in the amount of \$5,655,400, the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

The motion to approve Resolution # 3 was made by Rep. Tholl and seconded by Rep. Moynihan. The roll call vote was 11-0 in favor.

### **RESOLUTION # 4**

Be it resolved that \$680,000 of the operating surplus for the year 1996 be appropriated in the 1997 Budget for the purpose of reducing taxes for 1997.

It was moved by Rep. Guay and seconded by Rep. H. Coulombe to adopt Resolution # 4 as printed. The resolution was adopted by a roll call vote of 11-0 in favor.



## RESOLUTION # 5

Be it resolved by the Coös County Delegation duly convened on this fifteenth day of March, 1997, to hereby authorize the County Commissioners to borrow in long-term notes the funds necessary to purchase the following capital items in the 1997 budget:

W. Stewartstown Nursing Hospital	\$ 60,000
Berlin Nursing Home	96,000
Corrections Department	8,000
County Farm	<u>31,000</u>
TOTAL	\$ 195,000

The motion to adopt Resolution # 5 as read was made by Rep. Moynihan and seconded by Rep. Bradley. The resolution was adopted 11-0 by roll call vote.

Ms. Collins displayed a map prepared by the Portland Natural Gas Transmission System which depicts where the proposed pipeline will cross county lands in West Stewartstown. She asked members of the Delegation to authorize the Commissioners to negotiate a fair payment for the right-of-way.

## RESOLUTION # 6

Whereas, the Portland Natural Gas Transmission System (PNGTS) consists of an experienced group of U. S. and Canadian energy companies including affiliates of Bay State Gas Company, Gaz Metropolitan, Tennaco Energy (now El Paso Energy), U. S. Generating Company, MCN Corporation and TransCanada PipeLines Limited (TCPL); and

Whereas, PNGTS proposes to construct a natural gas pipeline extending from an interconnect with TCPL at the New Hampshire-Quebec border in Pittsburg, New Hampshire, to an interconnect with the Tennessee System in Massachusetts; and

Whereas, PNGTS has various federal and state applications pending with the Federal Energy Regulatory Commission (FERC) and the New Hampshire Energy Facility Site Evaluation Committee; and

Whereas, PNGTS proposes to construct a portion of the pipeline across land owned by the County of Coös which is situated in the Town of Stewartstown and identified at Tax Map B-6-8; and



Whereas, conveyance of an interest in such county land to PNGTS is required for construction and operation of the pipeline; and  
Whereas, the County Convention may authorize the County Commissioners to convey an interest in land owned by the County pursuant to RSA 28:7;

Now therefore, having a duly constituted meeting of the County Convention, be it resolved on this fifteenth day of March, 1997, that the County Commissioners for the County of Coös are hereby authorized to grant to PNGTS an interest in the referenced county property such as may be required to construct and operate the referenced pipeline (RSA 28:7).

It was moved by Rep. Guay and seconded by Rep. Bradley to adopt Resolution # 6 as printed. Roll call vote was 11-0 in favor.

Delegates discussed the status of legislation to construct a State prison facility in Berlin. Senator King provided the alternatives being considered by the Capital Budget Committee. The members voted to adopt a resolution in support of constructing the State prison in Berlin. There will be a work session on the issue on Wednesday at the State House Room 103.

#### **RESOLUTION # 7**

Be it resolved by the Coös County Delegation duly convened this fifteenth day of March, 1997, hereby supports the construction of a prison within the City of Berlin to be operated by the State Department of Corrections.

It was moved by Rep. Mears and seconded by Rep. H. Coulombe to adopt Resolution # 7 as read. The motion passed 10-1 by roll call vote.

With no other business, the Chairman adjourned the meeting at 12:05 p.m. The legislators were taken on tours to view the new learning center and window replacements in the attic. At 12:30 p.m. a delicious lunch was served by the dietary staff in the residents' dining room.

Respectfully submitted,

Lawrence Guay, Clerk

**COÖS COUNTY**  
**DELEGATION MEETING**  
**Coös County Nursing Home, Berlin**  
**May 19, 1997**

The meeting was called to order at 10:10 a.m. Since there wasn't a quorum, Chairman Horton declared this a meeting of the Executive Committee. Decisions or votes made at this meeting today will need to be approved at the next delegation meeting. A roll call followed. Those present were: Reps. Henry Coulombe, Yvonne Coulombe, Lawrence Guay, Lynn Horton, and Gerald Merrill. Also present were: County Administrator - Suzanne Collins; Commissioners Tom Corrigan and Sue Trottier; Superintendent Norman Brown; Sheriff Robert Loven; Nursing Home Administrator - Jeannette Morneau; Director of Administration - Blandine Shallow and Administrative Assistant - Linda Harris. Representatives Paul St. Hilaire and Ed Mears arrived later during the meeting and a quorum was later declared.

1<sup>st</sup> Quarter Expenditures

The Chair went through line items of the County Government Expenditures. Sue explained the reason the auditors' line item was over expended by \$13; the two Community Development Block Grants exceeded the limit for a regular audit and the County was subject to audit under the Single Audit Act. The original contract with the auditors was amended.

Sue also mentioned that the Violence Against Women expenditure would be offset by a grant that the County Attorney had received from the Attorney General's office for training of law enforcement officers.

Rep. Y. Coulombe made a motion to accept the expenditures as printed and Rep. Guay seconded it. The motion was approved unanimously.

The Chair asked for a progress report on the capital outlay projects. Sue gave the delegation a brief account on the following:

- |                  |   |
|------------------|---|
| W. Stewartstown: | Computer systems are in progress; equipment has been received.<br>Electrical upgrade will start in the fall.<br>The roof project starts next week; all the materials are on-site.   |
| Berlin:          | Installation of new windows on 1 <sup>st</sup> and 2 <sup>nd</sup> floors will begin next week.<br>Telephone system will be set up in about 6 weeks.<br>The fire alarm system applications are being checked out by the Berlin Fire Department. |

Corrections: The stainless steel toilet units have been ordered and are being manufactured.  
Farm: A purchase order has been issued for a new tractor.

Sue informed everyone that the grant for the Cates Hill Water Tank had been awarded. She is in the process of obtaining a grant administrator and hopefully will be advertising for bids on an engineer. The County may have to purchase some land from the NH Vocational Technical College, but Sue was not sure on the acreage. She is hoping to do the project this summer.

A motion was made by Rep. Guay, and seconded by Rep. Y. Coulombe, to accept the 1<sup>st</sup> quarter expenditures, as printed. It was approved unanimously.

### 1<sup>st</sup> Quarter Revenues

The Chair reviewed the revenue statement. Sue explained that the Medicaid revenues referred to as the proportional share payment had been received in April.

Sue also addressed the delegation and informed them that nursing homes are not meeting their projected revenues. West Stewartstown has nine (9) empty beds and Berlin as five (5). This is very abnormal especially for Berlin. Sue also said that at this time all nursing homes in the state are experiencing a decrease. It appears that expansion of Home Health services may have some bearing with people staying home longer.

A motion was made by Rep. St. Hilaire, and seconded by Rep. H. Coulombe, to approve the 1<sup>st</sup> quarter revenues. The motion was approved.

The Chair went over the Unincorporated Places Revenues & Expenditures. A motion was made by Rep. Guay and seconded by Rep. St. Hilaire to accept the report as printed. The motion was approved unanimously.

Rep. Guay reported on the NH-Quebec Trade Council meeting regarding the gas pipeline.

Rep. Mears arrived at approximately 10:40 a.m. Since there was now a quorum and Rep. Mears had no questions, a motion was made to have a roll call to accept the 1<sup>st</sup> Quarter Expenditures and Revenues. Rep. Guay made a motion, which was seconded by Rep. H. Coulombe. The roll call ensued and the vote was 7-0 to accept the 1<sup>st</sup> Quarter Expenditures and Revenues as printed.

### Other Business

Sue handed out an article from the NH Business Review on the Unincorporated Places.

At this time, Sue reported on the lawsuit between the NH Health Care Association and the State of New Hampshire and Terry Morton. On May 7, 1997, the counties filed a

Motion to Intervene and on Friday, May 15, 1997, David Bennett, Esquire, was hired by the NH Association of Counties to represent the counties in this lawsuit as the counties are at risk for 31% of intermediate nursing care costs.

Sheriff Loven distributed his 1<sup>st</sup> Quarter comparisons to last year at this time.

Rep. Y. Coulombe asked if the Sheriff Department cars had cages. Sheriff Loven indicated that the cars are privately owned and therefore are not equipped with cages.

Rep. Mears asked for an update on the prison legislation. Rep. Merrill informed everyone that at this time it has been re-referred for study. A report will be issued in January 1998, when the legislature reconvenes.

Rep. St. Hilaire moved to adjourn at 11:25 a.m. and Rep. Y. Coulombe seconded it.

Respectfully submitted,

Representative Lawrence Guay  
Clerk

**COÖS COUNTY  
DELEGATION MEETING  
Coös County Nursing Hospital, W. Stewartstown  
September 5, 1997**

Present: Reps. Lynn Horton, Chair; Henry Coulombe, Vice-Chair; Lawrence Guay, Clerk; Yvonne Coulombe, Perley Davis, Marie Hawkinson, Wayne Moynihan, Leighton Pratt, Paul St. Hilaire, John Tholl, Commissioners Thomas Corrigan and Sue Trottier; Donald Bisson, County Treasurer; Sue Collins, County Administrator; Blandine Shallow, Director of Administration; Norman Brown, Corrections Superintendent; Jeannette Morneau, Berlin Nursing Home Administrator; Linda Harris, John deChamplain, Deputy Treasurer; Peter Estabrook and members of the press.

The meeting was called to order at 11:02 a.m. Rep. Guay called the roll. At this time Rep. Horton introduced Peter Estabrook. He made a short presentation on the Rt. 16 corridor. Mr. Estabrook encouraged the delegation to attend a meeting in Lancaster on September 25, 1997. This meeting is in regards to the 2<sup>nd</sup> phase of the 10-year Highway Plan for the State of New Hampshire.

Rep. Guay congratulated Mr. Estabrook on his presentation and thanked him for his untiring efforts. After a brief period of questions and answers, Mr. Estabrook ended his presentation at 11:23 a.m.



Rep. Horton then read the second quarter expenditure statement. Rep. Hawkinson asked why there was no money budgeted in the Violence against Women line item. Ms. Collins responded that this program is a grant from the Attorney General's Office and is offset by grant revenue. There also was a question as to why there was so little expended in Land Management. Ms. Collins responded that this project would be starting next Monday.

It was moved by Rep. St. Hilaire, seconded by Rep. Y. Coulombe, to accept the Second Quarter Expenditures as printed. This was approved by a roll call 10-0.

Rep. Y. Coulombe had a question on expending money for the Cates Hill Water Tank. Sue explained the process on how money is expended. Rep. Moynihan asked how the expenses for the recycling center and transfer station worked. Ms. Collins explained that the participating towns pay for these expenses and there is no cost in county funds.

Rep. Horton then took up the second quarter revenues. Rep. Hawkinson asked if we could expect other increases for Medicaid Revenues this year. Ms. Collins replied that 108.79% is all we're getting for the year. Rep. Y. Coulombe questioned the court security line item. Ms. Collins explained that the amount in courtroom security is for the deputy wages and benefits reimbursed by the state.

Rep. Hawkinson expressed concern over the loss of interest on the CD's. Ms. Collins explained that since Berlin had not paid its taxes and the county needs to meet its cash flow requirements, these CD's have had to be cashed in earlier than planned and, we are losing the interest we would have earned if the funds had remained invested longer. This situation is affecting the whole County and not just Berlin.

It was moved by Rep. Y. Coulombe, seconded by Rep. Pratt, to accept the revenues for the second quarter as printed. It was unanimously approved on a voice vote.

Rep. Moynihan asked if the projection on PILT will be as budgeted. Ms. Collins replied that it will be close but less than budgeted due to Congress not appropriating sufficient money to fully fund the program.

Rep. Horton then read the percent of budget expended for the Unincorporated Places through the second quarter.

It was moved by Rep. St. Hilaire, seconded by Rep. Davis, to accept the expenses for the second quarter as printed. It was approved unanimously on a voice vote.

The revenue accounts were then reviewed. It was moved by Rep. Hawkinson, seconded by Rep. Moynihan, to accept the revenues of the second quarter as printed. This was approved unanimously on a voice vote.

Ms. Collins handed out a resolution for the sale of the courthouse in Lancaster. Rep. Moynihan expressed concern over a non-profit organization acquiring this building after

it is deeded to Lancaster. What would happen to the building if this organization does not work out? Ms. Collins responded that she believes the Town of Lancaster would maintain ownership. Sue has not yet received the deed from the State. Rep. H. Coulombe asked if Lancaster has the same deed conditions as did Berlin. If Lancaster sells the courthouse, would the county get a share of the profits? Sue checked her copy of the deed. It is a "Quit-Claim Deed" with no conditions at this point. After a brief discussion of the matter, it was decided that the same stipulation as in the deed to the City of Berlin should be added to the deed when it is sold to Lancaster.

### **RESOLUTION #1**

Be it resolved that pursuant to RSA 28:7, the Coös County Delegation does hereby authorize the Coös County Commissioners to sell the Coös County Courthouse for the sum of \$1.00.

It was moved by Rep. Pratt, seconded by Rep. Tholl, to accept the resolution as read. This was approved on a roll call vote of 10-0.

At this time, Rep. Hawkinson asked for an update on the Berlin tax issue. Ms. Collins explained that she contacted the County Attorney for advice on this legal matter in April. He responded that the Commissioners get legal outside counsel because he didn't have the time and this tax issue is a specialized area of law. Sue contacted Rockingham County and they gave her an attorney's name in Exeter who had represented them in a similar case. When Sue spoke to him, he suggested that the County engage local legal counsel and that he would share his research and case file with local counsel. She has contacted David King of Waystack & King. Ms. Collins has asked him for recommendations on the County's options. He will be providing recommendations in two weeks to the Commissioners and Treasurer.

Rep. Hawkinson expressed that Resolution #2 seemed premature. Ms. Collins explained that the County may run out of money next month. No more than the amount due from Berlin will be borrowed. A question was asked regarding the payment of legal fees. Ms. Collins explained that all county taxpayers would be paying the legal fees; however, the interest charged to Berlin for delinquent taxes would offset these fees.

Rep. Moynihan asked if the City of Berlin had asked for abatement from the County Commissioners. Ms. Collins replied no.

Rep. H. Coulombe explained that Berlin is holding this amount because they feel that if they pay and lose they cannot get a rebate.

## **RESOLUTION #2**

Be it resolved by the Coös County Delegation duly convened on this fifth day of September, 1997, that since the City of Berlin continues to be delinquent in payment of \$475,617, the balance of its 1996 County tax, the County Treasurer is hereby authorized to borrow this sum upon order of the County Commissioners pursuant to RSA 29:8 in order to meet the demands upon the treasury of the County of Coös.

It was moved by Rep. Y. Coulombe, seconded by Rep. St. Hilaire, to accept the resolution as read. This was approved on a roll call vote of 10-0.

Rep. Horton spoke of a letter he had received from Registrar of Deeds, Margaret Frizzell. This letter is regarding a new law that the Commissioner of Revenue Administration would like to pass regarding the State taking over the functions of the Registry.

Rep. Guay gave the delegation an update on the pipeline project.

Rep. Pratt addressed the delegation regarding a letter he received from Kay Whitman of Weeks State Park. In this letter, she is requesting assistance from the delegation to do repairs on the building there. Rep. Horton replied that funds from the County cannot be appropriated to do this but he suggested that DRED be contacted since it is a state park.

Ms. Collins updated the delegation on the lawsuit of the State of NH/County Nursing Homes/NH HealthCare Association. There was an injunction hearing on August 8<sup>th</sup> and the counties are awaiting the judge's decision.

At 12:50 p.m., the meeting was adjourned on a motion by Rep. H. Coulombe and seconded by Rep. Pratt.

Respectfully submitted,

Lawrence Guay, Clerk

**COÖS COUNTY  
DELEGATION MEETING  
Coös County Nursing Hospital – W. Stewartstown  
November 7, 1997**

Present: Reps. Horton – Chair, H. Coulombe – Vice Chair, Guay – Clerk, Bradley, Y. Coulombe, Davis, Hawkinson, Merrill, Pratt. Also, Senator Fred King, Commissioners Trottier, Corrigan & Judd, County Administrator Suzanne Collins, Director of Administration Blandine Shallow, Corrections Superintendent Norman Brown, Berlin



Nursing Home Administrator Jeannette Morneau, Coös County Sheriff Robert Loven, County Treasurer Donald Bisson, Deputy Treasurer John deChamplain, Linda Harris and members of the press. Rep. St. Hilaire joined the meeting already in progress.

Rep. Horton called the meeting to order at 1:20 p.m. Rep. Guay proceeded with a roll call. It was noted that there was a quorum and the meeting continued. Rep. Horton then introduced the new County Commissioner Burnham “Bing” Judd.

Rep. Horton then read the third quarter expenditure statement. Rep. Y. Coulombe asked about the County Auditors line item being expended at 101.88%. Ms. Collins explained that it was over expended due to the additional expense of the single audit act. Due to receipt of two CDBG grants, it was necessary for the auditors to do a more extensive audit last spring. Rep. Hawkinson then asked if the reason that the medical referees’ line item was so high was because of the critical incident in Colebrook. Ms. Collins responded in the affirmative.

Rep. Hawkinson asked if the capital outlay line item for the W. Stewartstown Nursing Hospital would be fully expended. Ms. Collins explained that the new computer system was just about done and the electrical upgrade on the 3<sup>rd</sup> floor had started on October 1<sup>st</sup>. Both projects are expected to be completed this year.

Ms. Collins also explained that a 67% expenditure in categorical programs is good financial news for us. It means that there are fewer recipients of intermediate nursing care, a Medicaid program in which the County pays 31% of costs. People are coming to nursing homes sicker and are staying for shorter periods of time.

Rep. Bradley then asked why the placement prevention line item was so low and Mrs. Shallow explained that the programs are on a different fiscal year than the County.

Ms. Collins then gave a brief update on the Cates Hill Water Tank CDBG Grant.

Rep. Horton asked for a motion to approve the 3<sup>rd</sup> quarter expenditures. It was moved by Rep. Y. Coulombe, seconded by Rep. Bradley to accept the 3<sup>rd</sup> quarter expenditures as printed. This was approved by a roll call 9-0.

Rep. Horton then took up the third quarter revenues. Rep. Hawkinson asked about the Corrections Income line item. Superintendent Brown explained the program which involves the housing of state and federal inmates.

Rep. H. Coulombe and Rep. Hawkinson had questions on the Police Training/Domestic Violence line item. Ms. Collins gave them a brief update on this grant received from the Attorney General’s office.

Rep. Horton then asked for a breakdown of the Miscellaneous Income line item. Ms. Collins explained that it was a combination of the easement to Portland Natural Gas



Transmission System, the auction of some of the old courthouse contents and the commission of the public telephone. Ms. Collins also stated that escheated funds in the amount of \$15,500 will be posted during the fourth quarter.

Rep. Hawkinson asked why the Federal Lands – PILT was lower than budgeted. Ms. Collins explained that we are getting less from the government each year. In 1994, Congress passed a law which would increase the federal payment per acre for national forest lands from 75 cents to \$1.50 over a five-year period. In every year since the law was passed, the County has received less funds since Congress appropriated no more money than in 1994 and more acres are continually added to the federal ownership.

It was moved by Rep. H. Coulombe, seconded by Rep. Bradley, to accept the third quarter revenues as printed. This was approved by a roll call 9-0.

Rep. Horton then read the percent of the budget expended for the Unincorporated Places through the third quarter. Rep. H. Coulombe questioned the Bridges & Roads line item. Ms. Collins explained that the County is responsible for the upkeep of the bridge over Clear Stream in Millsfield. It was reported that the bridge was deteriorating and needed to be fixed. With the approval of the Commissioners, Ms. Collins had the repairs made.

It was moved by Rep. Hawkinson, and seconded by Rep. Davis, to accept the expenses for the third quarter as printed. It was approved by a roll call 9-0.

The revenue accounts were then reviewed. It was moved by Rep. Hawkinson, seconded by Rep. Bradley to accept the revenues of the third quarter as printed. This was approved by a roll call 9-0.

Senator Fred King then brought the delegation up to date on 1998 legislation and asked for their support. First, the prison issue is slowly coming together. Senator King had a meeting with the Governor last week in which she indicated that she would support the prison in Berlin once the Laconia issue is taken care of. There seems to be agreement whereby the State will sell the Laconia land and relocate the Laconia prison program to another part of the State. It would more likely be in the southern region since there is a greater need for it in that area. Senator King does not think he will have the support of the Senate for a new prison in Berlin unless the Laconia issue is resolved.

Second, there are two major highway projects in the works for Coös County; the Route 2 corridor and the upgrade of Route 3. Senator King emphasized that we need good roads in order to promote economic development and tourism.

Rep. Bradley asked what plans were being made for Route 2. Senator King explained that it would be an upgrade like the one between Groveton and Lancaster with wider shoulders.

Rep. Guay then gave a brief update on the Route 2 connector and the discussions with Maine and Vermont legislators.

Rep. Hawkinson expressed her concerns regarding the staffing at nursing homes. She feels that nursing homes have lost sight of their mission over the last few years. She urged administration to take charge and to come up with initiatives for perfect attendance since short staffing appears to be a universal problem in all nursing homes.

Sheriff Loven then handed out his quarterly update on the Sheriff's Department. Rep. Y. Coulombe asked if there had been a resolution to the cage issue in cruisers. Sheriff Loven explained that he has two cages but his staff has refused to put the cages in their private vehicles and that he cannot force them to do so.

At 2:21 p.m., the meeting was adjourned on a motion by Rep. H. Coulombe and seconded by Rep. Pratt.

Respectfully submitted,

Lawrence Guay, Clerk

**COÖS COUNTY  
DELEGATION MEETING & PUBLIC HEARING  
DRED Building, Lancaster  
December 13, 1997**

Present: Reps. Lynn Horton, Chair; Henry Coulombe, Vice Chair; Paula Bradley, Perley Davis, Marie Hawkinson, Ed Mears, Gerald Merrill, Wayne Moynihan, Leighton Pratt, Paul St. Hilaire and John Tholl, Senator Fred King, Commissioners A.M. Sue Trottier, Thomas Corrigan and Burnham Judd, County Treasurer Donald Bisson, County Attorney Pierre Morin, County Administrator Suzanne Collins, Director of Administration Blandine Shallow, Corrections Superintendent Norman Brown, Register of Deeds Margaret Frizzell, Sheriff Robert Loven, Berlin Nursing Home Administrator Jeannette Morneau, Administrative Assistant Linda Harris, representatives of agencies supported by the County, members of the press and the public.

Rep. Horton called for a short delegation meeting at 10:04 a.m. He took a roll call and read Resolution #1 presented by the Treasurer for the Delegation's consideration:

**RESOLUTION #1**

Be it resolved by the Coös County Delegation duly convened on this thirteenth day of December, 1997, that since the monies in the treasury of the County of Coös are insufficient to meet the demands upon the same

and the sum of Five Million Dollars (\$5,000,000) being the estimated amount necessary for the purpose of operating the county for the Fiscal Year 1998, the Coös County Treasurer is hereby authorized to borrow the required sum upon order of the County Commissioners pursuant to RSA 29:8. The amount borrowed is not to exceed the stated amount.

It was moved by Rep. Hawkinson, seconded by Rep. Pratt, to accept the resolution as read. This was approved on a roll call vote of 11-0. It was then moved by Rep. Bradley, seconded by Rep. Pratt, to adjourn the delegation meeting.

The public hearing on the budget for 1998 was opened at 10:07 a.m. Ms. Collins welcomed new Commissioner Burnham "Bing" Judd. Ms. Collins gave an overview of the budget: no salary/benefit increases are included, except for step increases for employees on the 5-step schedule; no CDBG grants; Medicaid rates for the two County nursing homes are frozen with 1996 rates; both nursing homes are projecting losses this year; and a 3% increase in the amount to be raised by taxes. Ms. Collins went over the County Administration expense line items and explained that the increase in legal expense had to do with hiring legal counsel for the non-payment of county taxes by the City of Berlin.

Ms. Frizzell, Register of Deeds, went over her line items and explained the increases and decreases to her budget. A question was asked regarding the increase in rent. Ms. Frizzell explained that all county occupants in the new courthouse have to pay rent to the State of NH for the square footage of their offices plus their share of the common areas. Ms. Frizzell spoke of a proposed capital outlay project for her department-Optical Disk Conversion. She is requesting funding of \$24,000. She explained that this conversion would improve services for the public. All registry documents would be scanned onto optical disk and then the documents could be looked up on computers. This will hopefully eliminate future paper copies and save tremendously on future storage room needs. Rep. Moynihan commended Ms. Frizzell for her outstanding job during the move to the new courthouse. He explained that everything was run smoothly right through the move with no disruption in services to the public.

Sheriff Loven reported that he had received a \$225,000 three-year grant to hire 3 full-time deputies. He explained that the delegation subcommittee has been helpful regarding this grant. Sheriff Loven thanked the delegation for the office in the new courthouse. Rep. Hawkinson asked if the \$225,000 grant will be considered in the final budget presented in March and Sheriff Loven responded that it would be. The \$225,000 will be awarded over three years.

County Attorney Morin explained the process that his department goes through to prepare a case. The Victim/Witness Advocate is handling all new sexual assault cases but old cases are still coming back to haunt him. The number of cases have increased tremendously. While going over his line items, Attorney Morin explained that he and the Commissioners disagree on some of his expenses regarding his private office in Berlin.



They will be meeting to clarify this matter. Attorney Morin reported that the County would be receiving another \$5,000 grant for cameras in cruisers. He is looking for a film-developing program—basically allocating funds from this grant for film and film development. There was a question asked as to why there was a decrease of \$10,000 in clerical services. He explained that he now has a full-time legal secretary on a separate line item.

Donna Ransmeier, Victim/Witness Advocate, explained that crimes in the County are up 2%. Crimes are being committed by younger people with weapons. Sexual assaults are a big chunk of this percentage. Donna reported that she has had 6 training sessions on domestic violence with different town law enforcement officers. They have instituted guidelines that police officers are to follow in a domestic violence case. She applied for a \$13,000 prosecutors grant from the Attorney General's office and received it. Cell phones and beepers have been purchased for her and the Assistant County Attorney. This grant is renewable every year.

Norman Brown, Superintendent of Corrections, mentioned that only step increases are included in the salary line items. Doctor fees will increase from \$100 per visit to \$225 per visit. Mr. Brown expressed that if a new state prison is built that the County would lose the state contract for housing state inmates. The federal inmate program will be active for awhile. There was a question about inmate use of pay phones. Mr. Brown explained that these phones are blocked for 900 & 800 numbers and continued with his reasons for this process. Mr. Brown has applied for an Alien Assistance Program Grant of \$100,000. The outcome of this application will be known in December. If the County does receive this, it will be used to upgrade the facility with a handicap access cell. Mr. Brown also mentioned that the facility had Video Arraignment Training last Thursday and the State has installed the equipment. After explaining this process, he stated that it is free for a year. During this time, he will monitor costs and savings in the Sheriff's transportation expenses for a year.

Ms. Collins then reviewed the budgets for the 2 nursing homes. She explained that nursing has requested a ward clerk for 25 hours a week in West Stewartstown. This would be paid out of the Health Information budget. This clerk would help with paperwork so that nurses could spend more time doing resident care. Rep. Hawkinson inquired why we speak about hours rather than jobs. Ms. Collins responded that the job is considered first but in order to budget dollars it is necessary to use hours and rates of pay. Occupational therapy has been increased from four (4) to five (5) hours per week. The Berlin Nursing Home has added 2 new nursing positions and added hours to Social Services. Ms. Collins also explained that the nursing homes have terminated their contracts with a dietary consultant.

Mr. Brown reviewed the Farm and Land Management budgets. He noted that under the Land Management plan for 1997 we realized \$37,676 from the sale of wood but there will be no wood harvest in 1998.



The public hearing recessed from 12:25 p.m. to 1:53 p.m.

Larry Barker explained that the Cooperative Extension budget funds 4 educators and 2 office personnel. The increase in this budget is mainly due to increased mileage expense. Overall, the budget is decreased.

Ms. Collins explained the Motion for Declaratory Judgement received from Waystack & King in regards to the Berlin county tax issue. The motion calls for an expedited hearing by a judge on a single issue, which is whether or not Berlin is obligated to pay the balance of the 1996 county tax plus accrued interest. A member of the public suggested that the County stop services to the City of Berlin.

Kathy McKenna, representing Senior Meals, asked for an increase in their budget of 13.7%, from \$16,000 to \$18,200. She gave a brief overview of the Senior Meals Program and the AOA Meals Program which keeps people healthier and at home. She thanked the delegation and the Commissioners for the support of this program. The Alzheimer's Program, which has requested a 10% increase, from \$5,000 to \$5,500, has two coordinators in the area – one in Grafton County and one in Coös County. The participation this year in the group support sessions has dramatically increased.

Pam Shyne, representative for RSVP, asked for a 3.8% increase from \$13,000 to \$13,500. She explained that they have hired a part time person in the Colebrook area and a full time coordinator in Berlin. She also thanked the delegation for their support.

Adele Woods, representative for Family Planning & Response, asked for level funding. Ms. Woods also informed the delegation that donations in Vickie Bunnell's memory have been made to the Response Program. These donations thus far total about \$8,000. She would like to establish a permanent shelter in the Colebrook area and would welcome any ideas. She also thanked the delegation for their support.

Debbie Harwell, CAP representative, said there are three food pantries in the County: Berlin, Colebrook and Lancaster. She explained that these pantries are not only for unemployed people but also for low-income families. She also requested level funding of the Community Contact Program.

Norm Charest, Freedom Express, explained that state and federal funding has decreased. He attempted to answer the questions the Commissioners had expressed in their letter to him in regards to this program. The Commissioners had denied their request of increased funding. Mr. Charest requested the \$30,000 funding instead of the \$20,000 proposed by the Commissioners. A member of the public stated that the County should give the money to this program since it is for the people.

Ms. Collins spoke briefly on the Capital Outlay items for both nursing homes.

Capital Outlay items for Corrections and the County Farm were reviewed by Mr. Brown.

Mrs. Blandine Shallow addressed State Assistance Programs. She explained that when children are placed in foster homes the courts are trying to keep them in the same school system/neighborhood. Family and children services are up from 92 cases last year to 109 cases this year.

Ms. Collins explained that plans are in the works to hire a Long-Term Counselor some time after the final budget meeting. The counselor would screen anyone in the County applying for nursing home level of care.

Senator Fred King presented the Revenue & Expenditure budgets for the Unincorporated Places. He introduced Phil Bryce, State Forester. Mr. Bryce explained that the increase in his budget was for a new vehicle, new hose for the present vehicles, fire access work, and a part-time secretary. He had originally requested \$83,000 and the Commissioners are recommending \$75,000. Senator King also handed out a breakdown of what the towns, cities and unincorporated places in New Hampshire should be getting from the federal government in Payment-in-lieu-of Taxes.

After some comments and suggestions from a member of the public, the meeting was adjourned at 4:05 p.m.

Respectfully submitted,

Linda Harris  
Administrative Assistant

## **COMMISSIONERS' REPORT**

As we begin the 1998 year we can look back and reflect on 1997 and what we have accomplished. However, it is important that we use this opportunity to first express our gratitude to:

- Members of the County Delegation for their continued support of county issues and programs;
- the County's elected officials for working cooperatively with us as we share an important resource - the county taxpayer's dollar;
- our appointed managers who carry out our policies and lead their organizations to accomplish important goals and objectives; and
- the staff in each of the Coös County departments for their many and varied contributions this past year making it one of unqualified success.

## **ACCOMPLISHMENTS**

The accomplishments of the past year have been numerous.

Both our nursing homes were highly successful in providing a home and the best possible care for our residents. Members of the State's Medicaid survey team were extremely complimentary about the outstanding care and dedication our staff have for the elderly who reside in our county homes in Berlin and West Stewartstown. The highest standard of care continues despite the fact that the State of N.H. has not awarded a Medicaid rate increase since October, 1996. Although this results in financial losses for each home, the County more than compensates for these losses through savings in the Intermediate Nursing Care transfers to the State of N. H. and a Medicaid intergovernmental funding mechanism known as the Medicaid ProShare Funds.

Computer technology in both nursing homes, in the Corrections Department and in the Commissioners' Office underwent sizable upgrades in 1997. We wish to acknowledge the efforts of Nathan Coffin, our Computer Systems Administrator, for keeping the county operations at maximum efficiency with minimum stress to the staff during these upgrades.

The County received a \$400,000 Community Development Block Grant (CDBG) in a cooperative effort to help the City of Berlin Water Department replace its Cates Hill water tank which primarily services the nursing home as well as a handful of residences on Cates Hill. The increased capacity of the new tank will also improve fire protection services to our Cates Hill neighbors as well as the N.H. Community Technical College on Riverside Drive.



Another Community Development Block Grant was successfully concluded at our complex in West Stewartstown. The Nursing Hospital now has a new standing seam metal roof, new energy saving windows throughout the fourth floor and a new classroom for its staff development programs and Certified Nurse's Aide courses. The entire complex is now protected against power failures by the installation of two new generators which are capable of servicing the total demand for power from the Nursing Hospital, Corrections Department, Farm and water system.

*Common to all  
these measures  
of success is  
service to the  
Citizens of Coös  
County.*

Several county operations moved on May 29th to the new Coös County Courthouse in Lancaster. The Register of Deeds, County Sheriff, County Attorney and Victim/Witness Advocacy Program are all located under one roof and convenient to the Superior, Probate and Lancaster District Courts. We wish to acknowledge the spirit of cooperation demonstrated by Frank Monahan and Clark Benson of the State of NH Administrative Office of the Courts, Presiding Justice Peter Smith and Clerk of Court Barbara Hogan. The planning, design, construction and relocation process was always courteous and open.

The State of N. H. returned ownership of the Old County Courthouse to the County in October. The Commissioners donated the historically and culturally significant gallery of portraits of Judges and Clerks of Court to the new Courthouse facility. In addition, the Commissioners obtained, restored and donated another historical artifact - an 1857 Map of Coös County which is the centerpiece of the first floor lobby in the new courthouse. The Old County Courthouse was then transferred to the Town of Lancaster for the sum of one dollar.

The Corrections Department, through its intergovernmental agreements with the State of N. H. and the U.S. Border Patrol, generated over \$145,000 in revenue by housing state and federal inmates. Our ability to provide this service to these agencies is a tribute to well-trained corrections professionals. The additional income helps offset the \$960,000 it costs the taxpayers of Coös County to incarcerate those who break our laws.

The County Farm generated a profit again this year despite much turmoil in the milk market over pricing and government subsidies. The profit can be attributed to:

- our Farm Manager, Patrick Giroux, who devotes much time and energy assuring a healthy and productive herd; and
- a successful timber harvest on one of the County's woodlots in West Stewartstown. Special acknowledgement goes to Sam Stoddard, County Forester, and Dana Blais, Contracted Forester, for supervising a harvesting operation that is an excellent example of Best Forestry Management Practices in New Hampshire.

For the first time in the County's history, a municipality withheld some of the County tax due as determined by the Department of Revenue Administration. At the end of 1996, the City of Berlin withheld \$475,617 of its total tax bill based on an on-going dispute with the

City's major property taxpayer, Crown Vantage Corporation. At the end of 1997, the sum of \$501,868 was withheld. A Motion for Declaratory Judgement was filed with the Coös County Superior Court and through a cooperative agreement, the City of Berlin paid \$412,455 of its outstanding bill to the County. The Commissioners intend to continue to pursue payment of the balance due in full and it is our hope that our report to you next year includes notice that this dispute has been settled.

## TRAGEDY

The greatest tragedy in Coös County history occurred on August 19, 1997, in Colebrook. Four of the County's finest citizens were gunned down in an unfathomable act of horror.

Let us pause now, during our town, school district, and county meetings, to remember who they were - energetic, talented, compassionate and committed to our special way of life in the North Country. We will all miss District Court Judge and Attorney Vickie Bunnell, News & Sentinel Editor Dennis Joos, and State Troopers Leslie Lord and Scott Phillips.

There is pain, but there is also joy that we had the privilege of knowing and working with them through the years.

## TRIBUTE

Coös County also lost a great public servant in September. Since 1957, Norman S. "Doc" Brungot had served the citizens of the County as County Commissioner. In thirty-nine years, "Doc" gave a lot to Coös County. He gave us encouragement - he had a way of putting things in perspective that made the many changes and challenges over the years bearable. He gave us time - he attended numerous meetings and was always available for a few minutes or a few hours for advice and help with decisions. He also gave us laughter - he always had a joke to share and a smile.

In closing, we rededicate ourselves to you, the Citizens of Coös County, to oversee and manage the affairs of the County even more effectively in 1998.

Respectfully submitted,

A.M. Sue Trottier, Chairman  
Thomas R. Corrigan  
Burnham A. Judd  
*Coös County Commissioners*

NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. Box 1122  
CONCORD, NH 03302-1122  
(603) 271-3397



BUDGET  
And  
STATEMENT OF APPROPRIATIONS  
And  
ESTIMATE OF REVENUE - COUNTY

FOR \_\_\_\_\_ Coos \_\_\_\_\_ COUNTY

FISCAL YEAR ENDING December 31, 1997

Mailing Address

P. O. Box 10

West Stewartstown, NH 03597

Phone Number 246-3321

Date of Convention March 15, 1997

Per REV rule 2208.01, use this form to prepare the county budget for delivery to each member of the board of selectmen or mayor or each city within the county, and to the Secretary of State as required by RSA 24:21-a. This form is also to be used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Department of Revenue Administration no later than 30 days after adopting the budget or supplemental appropriation.

CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.

Chairman

[Signature]

Clerk

[Signature]



Acct. No.	APPROPRIATIONS OR EXPENDITURES	APPROPRIATIONS PREVIOUS FISCAL YEAR	EXPENDITURES PREVIOUS FISCAL YEAR	PROPOSED BUDGET ENSUING YEAR	APPROPRIATIONS VOTED FOR ENSURING YEAR
	<b>*GENERAL GOVERNMENT*</b>				
4110	County Convention Costs	4,500	3,568	4,500	4,500
4120	Judicial				
4122	Jury Costs				
4123	County Attorney's Office	148,100	113,704	157,700	157,700
4124	Victim Witness Advocacy Program	47,650	42,539	49,400	49,400
4130	Executive				
4150	Financial Administration	58,000	56,389	69,600	69,600
4151	Treasurer	3,675	3,096	3,500	3,500
4153	Other Legal Costs				
4155	Personnel Administration				
4191	Unincorporated Places	241,645	369,925	395,600	395,600
4192	Medical Examiner	15,000	15,259	15,000	15,000
4193	Register of Deeds	141,800	130,099	156,250	156,250
4194	Maintenance of Government Bldg.				
—	Other (Auditors)	4,000	3,875	4,000	4,000
	<b>*PUBLIC SAFETY*</b>				
4211	Sheriff's Department	200,300	176,823	210,800	210,800
4212	Custody of Prisoners				
4214	Sheriff's Support Services				
4219	Other Public Safety - Transfer Station	18,000	15,233	18,150	18,150
—	Recycling Center	61,400	53,486	55,625	55,625
	<b>*CORRECTIONS*</b>				
4230	Corrections	956,400	856,466	959,550	959,550
4235	Adult Probation and Parole				
4300	COUNTY FARM EXPENSES*	253,050	240,173	245,800	245,800
—	Land Management			3,000	3,000
	<b>*COUNTY NURSING HOME* Berlin &amp; W. Stewart.</b>				
4411	Administration	612,800	564,296	634,950	634,950
4412	Operating Expense	7,986,100	7,846,918	8,501,000	8,501,000
4439	Other Health				
	<b>*HUMAN SERVICES*</b>				
4442	Direct Assistance	3,585,000	3,538,910	3,648,900	3,648,900
4443	Board and Care of Children	490,000	386,829	473,000	473,000
4446	Diversion Programs	94,300	9,923	94,300	94,300
4447	Special Outside Services	73,300	73,300	75,000	75,000
—	Other (Administration)	29,450	28,402	29,950	29,950
	<b>*COOPERATIVE EXTENSION SERVICES*</b>				
4611	Administration	141,350	133,861	145,050	145,050
4619	Other Conservation	21,050	20,575	22,000	22,000
4650	ECONOMIC DEVELOPMENT Federal Grants CDBG	400,000	260,495	400,000	400,000
	<b>*DEBT SERVICE*</b>				
4711	Principal Long-Term Bonds/Notes	285,000	285,000	288,700	288,700
4721	Interest Long-Term Bonds/Notes				
—	Other (Int. Short Term Notes)	148,000	140,921	165,200	165,200
	<b>*INTERGOVERNMENTAL TRANSFERS*</b>				
4800	Intergovernmental Transfers				
	<b>*CAPITAL OUTLAY*</b>				
—	W. Stewartstown Nursing Home	95,000	69,425	60,000	60,000
—	Berlin Nursing Home	50,000	45,617	111,000	111,000
—	Corrections	10,000	10,062	8,000	8,000
—	Farm			46,000	46,000
	<b>*INTERFUND OPERATING TRANSFERS*</b>				
—	Specify				
	<b>TOTAL APPROPRIATIONS</b>	<b>16,174,670</b>	<b>15,495,169</b>	<b>17,051,525</b>	<b>17,051,525</b>

Acct. #	SOURCES OF REVENUES	EST. REVENUE PREVIOUS FISCAL YEAR	ACTUAL REVENUE PREVIOUS FISCAL YEAR	ESTIMATED REVENUE ENSUING FISCAL YEAR
	*ASSESSMENTS/TAXES*			
3110	Property Taxes Levied for Unincorporated Places	18,735	71,161	125,700
3120	Land Use Change Taxes for Unincorporated Places		3,020	0
3180	Resident Taxes for Unincorporated Places			
3185	Yield Taxes for Unincorporated Places	116,900	254,367	151,500
3186	Payments in Lieu of Taxes for Unincorporated Places	35,050	61,486	57,400
3190	Interest and Penalties on Delinquent Taxes for Unincorporated Places		6,685	1,000
3187	Payments in Lieu of Taxes			
3189	Other Taxes - Railroad Tax	1,400	0	0
3191	Penalties on Delinquent Municipal Assessments			
	*LICENSES, PERMITS, AND FEES*			
—	Motor Vehicle Fees	27,000	32,035	28,100
—	Planning Board Fees		690	
3319	REVENUE FROM THE FEDERAL GOVERNMENT			
	*REVENUE FROM THE STATE OF NH*			
3351	Shared Revenue for Unincorporated Places	6,310	7,068	6,300
3352	Incentive Funds	94,300	94,349	94,300
3354	Water Pollution Grants			
3355	Housing and Community Development - CDBG Grant	400,000	400,000	400,000
3356	State & Fed. Forest Land Reim. in Unincorporated Places	66,000	61,590	62,000
3359	Other (Victim/Witness Grant)	29,000	31,017	30,000
—	Prosecutor's Grant	20,000	14,381	20,000
—	Medicaid Pro Share Payment	600,000	585,607	600,000
—	Foundation Aid		4,596	9,100
—	Long Term Care Counselor			28,900
3379	INTERGOVERNMENTAL REVENUES			
	*REVENUES FROM CHARGES FOR SERVICES*			
3401	Sheriff's Department	86,000	88,756	90,800
3402	Register of Deeds	150,000	178,260	173,200
3403	County Corrections	40,000	74,011	56,500
3404	County Nursing Homes	7,789,300	7,858,272	8,048,700
3405	County Farm	227,400	259,208	275,000
3407	Maintenance Dept.			
—	Transfer Station	18,000	18,775	19,500
—	Recycling Center	61,400	82,373	55,625
	*REVENUE FROM MISCELLANEOUS SOURCES*			
3502	Interest on Investments	170,500	206,607	170,000
3503	Rents of Property			
3508	Contributions and Donations			
350_	Other (Miscellaneous)		2,666	
350_	Other (Int. on Special Revenue)		1,456	
350_	Other (Property Recovery Fees)			
	*OTHER FINANCIAL SOURCES*			
3912	Transfer from Special Revenue Funds	36,250	27,498	17,500
3913	Transfer from Capital Projects Funds			
3914	Transfer from Proprietary Funds			
3915	Transfer from Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds			
3934	Proceeds from Long-Term Notes/Bonds	155,000	155,000	195,000
	AMOUNT OF FUND BALANCE USED TO REDUCE TAX RATE	830,000	830,000	680,000
	TOTAL REVENUES	10,978,545	11,410,934	11,396,125
	AMOUNT TO BE RAISED BY COUNTY TAX	5,196,125	5,196,125	5,655,400

**CONSOLIDATED BALANCE SHEET**  
**DECEMBER 31, 1997**

**ASSETS:**

Cash - County	\$ 732,927
Cash - Unincorporated Places	28,490
Cash - Recycling Center	36,915
Accounts Receivable - West Stewartstown Nursing Hospital	342,255
Accounts Receivable - Coös County Nursing Home	324,591
Accounts Receivable - County	229,303
Accounts Receivable - Farm	14,667
Accounts Receivable - Unincorporated Places	4,273
Accounts Receivable - Recycling Center	630
Accounts Receivable - Transfer Station	241
Accounts Receivable - Special Revenue	398,833
Purchased Taxes - County	1,216
Taxes Receivable - Unincorporated Places	2,926
Taxes Receivable - County - 1996	475,617
Taxes Receivable - County - 1997	501,868
Prepaid Expense - Coös County Nursing Nursing Home	426
Prepaid Expense - County	11,305
Prepaid Expense - West Stewartstown Nursing Hospital	748
Prepaid Expense - Farm	2,041
Prepaid Expense - Unincorporated Places	1,132
Prepaid Expense - Recycling	232
Prepaid Expense - Transfer Station	43
Inventories	75,186
Amount to be Provided for Long Term Debt	1,075,789

**TOTAL ASSETS** **\$ 4,261,654**

**LIABILITIES:**

Accounts Payable - West Stewartstown Nursing Hospital	\$ 39,977
Accounts Payable - Coös County Nursing Home	47,929
Accounts Payable - County	644,907
Accounts Payable - Farm	2,593
Accounts Payable - Unincorporated Places	11,812
Accounts Payable - Recycling Center	771
Accounts Payable - Transfer Station	(56)
Accounts Payable - Special Revenues	5,958



Agency Payable - Coös County Nursing Home	1,698
Accrued Expense - Coös County Nursing Home	26,907
Payroll Deductions - West Stewartstown Nursing Hospital	10,187
Payroll Deductions - Coös County Nursing Home	8,488
Payroll Deductions - County	2,657
Payroll Deductions - Farm	209
Payroll Deductions - Unincorporated Places	83
Payroll Deductions - Recycling Center	152
Long Term Notes Payable	470,789
Bonds Payable	605,000

**TOTAL LIABILITIES** **\$ 1,880,061**

## **FUND EQUITY**

### **Reserve for Special Appropriations**

a. West Stewartstown Nursing Hospital Projects	\$ 43,071
b. Berlin Nursing Home Projects	20,903
c. County: Computer Special	6,462
d. County Attorney's Equipment & Law Library	2,000
e. CCFHS - Federal Matching Funds	1,409
f. County: Corrections Renovations	1,198
g. Farm	2,568
h. CDBG: Cates Hill Water Tank	390,187
i. Register of Deeds: Imaging Project	5,200

### **Reserve for Special Purpose**

a. Placement Prevention Programs	90,956
b. Timber Deposits - Farm	1,750
c. Timber Deposits - Unincorporated Places	10,570
d. Sick Pay	312,267
e. Education - Unincorporated Places	20,131
f. Special Revenue Fund - Unincorporated Places	19,326
g. Equipment Reserve - Recycling Center	36,915
h. Inventory Offset	75,186

### **Undesignated/Unreserved**

a. Nursing Hospital, Nursing Home, County, Farm	845,851
b. Unincorporated Places	424,788
c. Recycling Center	60,485
d. Transfer Station	10,370

**TOTAL FUND EQUITY** **\$ 2,381,593**

**TOTAL LIABILITIES AND FUND EQUITY** **\$ 4,261,654**

STATEMENT OF BONDED DEBT  
December 31, 1997

Nursing Hospital - West Stewartstown  
Jail/House of Correction  
Original Amount  
8.0% Interest

\$ 895,000

Payments Due:

1998 - 2006

\$ 405,000

Nursing Home - Berlin  
Heating System

Original Amount  
5.48% Interest

\$ 350,000

Payments Due:

1998 - 2002

\$ 200,000

## STATEMENT OF LONG TERM NOTES

### A. Capital Outlay - County 1995

Original Amount \$152,600

Interest Rate: 4.87%

Payments Due:

1998	\$72,600
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### B. Capital Outlay - County 1996

Original Amount \$155,000

Interest Rate: 4.39%

Payments Due:

1998	\$40,000
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1999	40,000
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### C. Capital Outlay - County 1997

Original Amount \$190,000

Interest Rate: 4.55%

Payments Due:

1998	\$80,000
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1999	60,000
------	--------

2000	50,000
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Donald M. Bisson  
Treasurer



SCHEDULE OF COUNTY PROPERTY  
Appraisal - December 31, 1997

Description	Estimated Sound Appraisal
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WEST STEWARTSTOWN

Nursing Hospital	\$3,132,914
Jail and House of Correction	1,259,550
Hay and Cow Barn	438,480
Recycling Center	180,000
Frame Garage	56,000
Machinery Shed	13,608
County Administrator's House	165,000

LANCASTER

Courthouse (Contents only)	200,000
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BERLIN

Nursing Home	4,228,084
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Total	<hr/> \$9,673,636
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# 1997 COUNTY TAX APPORTIONMENT

COÖS COUNTY	% PROPORTION TO COUNTY TAX	APPORTIONMENT OF COUNTY BUDGET
Atkinson & Gilmanton Academy Grant	0.0307151%	1,737
Bean's Grant	0.0000222%	1
Bean's Purchase	0.0435604%	2,464
Berlin	23.9841729%	1,356,401
Cambridge	0.2875750%	16,264
Carroll	5.5694175%	314,973
Chandler's Purchase	0.0009747%	55
Clarksville	1.1728650%	66,330
Colebrook	5.4820382%	310,031
Columbia	1.7032021%	96,323
Crawford's Purchase	0.0171148%	968
Cutt's Grant	0.0000000%	0
Dalton	2.1019704%	118,875
Dix Grant	0.0342784%	1,939
Dixville	0.9017529%	50,998
Dummer	1.3532280%	76,530
Errol	2.4985318%	141,302
Erving's Grant	0.0035832%	203
Gorham	10.1637471%	574,801
Green's Grant	0.1640870%	9,280
Hadley's Purchase	0.0000000%	0
Jefferson	3.7598934%	212,637
Kilkenny	0.0011206%	63
Lancaster	8.7320682%	493,833
Low & Burbank's Grant	0.0000000%	0
Martin's Location	0.0013512%	76
Milan	3.2427547%	183,391
Millsfield	0.2437435%	13,785
Northumberland	5.0657607%	286,489
Odell	0.0764042%	4,321
Pinkham's Grant	0.1744494%	9,866
Pittsburg	6.6985112%	378,828
Randolph	2.5197644%	142,503
Sargent's Purchase	0.2667578%	15,086
Second College Grant	0.0645307%	3,649
Shelburne	1.8937489%	107,099
Stark	1.4192744%	80,266
Stewartstown	2.1944242%	124,103
Stratford	1.3684465%	77,391
Success	0.4040259%	22,849
Thompson & Meserve's Purchase	0.2408629%	13,622
Wentworth Location	0.4044257%	22,872
Whitefield	5.7148451%	323,197
TOTALS	100.00%	5,655,400

**COÖS COUNTY NURSING HOSPITAL  
ADMINISTRATOR'S REPORT  
West Stewartstown**

**ACHIEVING THE MIRACLE OF REAL QUALITY CARE**

Promoting and maintaining human dignity and individual worth are the two values for which we plan and perform our work each and every day at Coös County Nursing Hospital. Our staff is dedicated to our residents as Coös County continues in its commitment to providing a much-needed refuge for our senior citizens - a home away from home which gives them a feeling of usefulness, belonging and community.

Nineteen ninety-seven was one of accomplishment, of celebration and of increased community awareness of our mission. Let me share with you some highlights of a great year in review:

- 1) We had a great (perfect) survey! Once a year, at an unannounced time, a team of surveyors from the N. H. Department of Health and Human Services arrives to spend a week with us. They are here to assess the quality of care our residents receive and measure that care against some 400 federal regulations. What we learned this year is that the surveyors love coming up here because our staff works so hard at providing great (not just good) care. Congratulations, staff, for being the best!
- 2) Education continues to be the key factor in keeping staff on the cutting edge of best practices in geriatric care:
  - Over 30 topics, including CPR, were offered in our staff development program last year. Long term care is changing. Our residents are getting older and sicker and the means to meeting changing needs is continuous learning. CCNH even sponsored a one-day north country seminar in August which featured a nationally recognized expert in fall prevention.
  - We were able to launch eight women on new careers as Certified Nursing Assistants. The state-approved CNA course is taught in-house (in our new classroom facility made possible with a Community Development Block Grant) by Liz vonDohrmann, BSN and Diane Hobart, RN. One way to assure quality care is to provide training as a CNA the CCNH way!
  - Three additional members of our nursing staff became certified in gerontology - congratulations to Bertina Jondro, BSN; Shelly Francoeur, RN; and Laura Mills, RN for reaching this important milestone.
  - Deb Wells, RN and Diane Hobart, RN attended 2 days of training and became our in-house specialists in Aromatherapy. This natural and calming therapeutic method of care has added immensely to our residents' comfort.



- 3) CCNH is one of a few select facilities in New Hampshire which was chosen to participate in a Restraint Reduction Pilot Program by the Health Care Financing Administration - Region I Office in Boston. Participating nursing homes find ways to identify and disseminate simple, understandable "best practices" information in the reduction of physical and chemical restraints. Sandy Harrington, DNS and Diane Hobart, RN have been sharing our success stories and learning from winning practices in other nursing homes.
- 4) In anticipation of acuity-based reimbursement (being paid more by Medicaid to care for heavy-care residents than for lighter-care residents) the State of NH is requiring nursing homes to collect more data on each and every resident. Data is compiled on a form known as the MDS (Minimum Data Set) and last Spring that collection requirement reached new heights with the introduction and transition to an instrument known as the MDSQ RUG III. Our staff tackled this change with enthusiasm and cooperation under the guidance of our MDS Coordinator, Deb Wells, RN.
- 5) All of this data collection would not be possible without new technology. A timely upgrade to our Management Information Systems (MIS) was completed during 1997. Computers are terrific when compared to the old ways of collecting and analyzing data, but they are only terrific because we have extremely competent people guiding this change for the entire staff - sincere appreciation to Nate Coffin, our computer guru, Blandine Shallow, our Office Manager, and Judi Klebe, Director of Health Information, for the seamless integration of new systems and software and to everyone who worked with them.
- 6) The environment in which we provide care is also an essential element to the quality of the work we do. Our housekeeping staff keeps the facility clean and spiffy. Laundry staff wash and dry over 600,000 pounds of dirty linen and clothes making them springtime fresh, soft and fluffy. This year
  - we remodeled a kitchen on first floor where residents can share their cooking and baking skills learned over many years of practice! Although the remodeling was not part of a marketing strategy, who can dread walking into a nursing home which smells of fresh bread baking in the oven and a secret spaghetti sauce simmering on the stove?
  - we remodeled the sun porch on second floor. Some drywall, paint, wallpaper and new flooring has transformed this area into a sun-filled family room where residents can lounge away the hours or visit with families and friends.
  - we completed expending our Community Development Block Grant by replacing the roof and installing new windows on the 4<sup>th</sup> floor. We celebrated the day that John Bouchard and Lenny Martel, our multi-talented maintenance team, tripped the switch cutting off PSNH. Our entire facility ran on energy produced by a new 265 kW Caterpillar generator with nothing but a momentary flicker of the lights. Should a

power failure strike, such as the recent one caused by the great ice storms, our residents continued safety is now well assured.

- 7) Our Dietary Department continued to prepare and serve great food. In order to introduce more variety into our residents meals, a medley of new items have been added to our residents menus this year. Input from the residents was an essential component of this change. Efforts by Ginny Freudenberger, CDM and our new dietitian, Amy Tuller, RD, as well as all our dietary staff, have produced many culinary delights which we are proud to serve to residents and their guests.

I am reminded that I am in the right profession when:

- ♥ I count the number of volunteers who give their valuable time touching the lives and lifting the spirits of our residents.
- ♥ Staff and community members care so much about those afflicted with Alzheimer's Disease that they raised over \$6,000 locally in our Alzheimer's Walk-a-thon.
- ♥ Families of residents who lived their final days here ask that Memorial donations be given in memory of their loved ones to CCNH;
- ♥ I attend a Memorial Service prepared by our Activities and Social Services personnel and hear the families praise our staff for the wonderful care we provided that made a such a difference to a very special loved one.

For all the hard work, as well as the care, I would like to thank my great staff. Sincere appreciation is also extended to our neighbors at the Corrections Department who are here to help every time we call, to our dedicated volunteers, to our consultants, to Dr. John Fothergill - Medical Director, to our County Delegation for appropriating the funds we need to do our work and to the County Commissioners for their loyal support and encouragement. We have achieved a great deal together and I am convinced the best is yet to come.

It is a "Simple Pleasure" to be Administrator of this wonderful place. Thanks for taking the time to read about our accomplishments! Keeping the momentum going is one of my personal goals for 1998.

Respectfully submitted,

Suzanne L. Collins  
Nursing Home Administrator

## ADMINISTRATOR'S REPORT COÖS COUNTY NURSING HOME – BERLIN

As we started our third decade in this nursing home, we continued to upgrade and refurbish the facility in 1997. We completed the installation of new windows on the first and second floors and installed new draperies on the second floor in the residents' rooms. We also finished a lighting retrofit project that has resulted in cost savings in our electricity. We endeavor to maintain a homelike appearance and atmosphere in all our refurbishing efforts; residents, families and employees are pleased with the results.

The Business Office received a much needed computer system upgrade. We also purchased a new telephone/paging system to replace our inadequate, rented system. Our staff worked diligently and patiently through the installations of these new systems. We all had a new learning experience and are enjoying the added capacity and functions of these new systems.

We strive to operate as efficiently and economically as we can while providing a high quality of care for the residents. We are operating on Medicaid rates that are frozen at the 1996 level of funding. As we operate with as many as 96% Medicaid residents, this is at times challenging, realizing that shortfalls in income are offset by county taxes. We will continue to be prudent in our operation.

Our facility is very busy; this year we admitted 41 new residents, and discharged one to an Assisted Living facility. Our occupancy rate is 96.7% and as in recent years, new residents are frail elderly who require a higher level of care and more services.

In February, we took part in the City of Berlin's Centennial Celebration by decorating a float and the house van and employees marched in their parade. Residents and staff enjoyed the evening out in the community and the hot chocolate and treats afterwards.

This year's **EMPLOYEE OF THE YEAR** is Diane Booth, Activity Director. Diane's bubbly and energetic personality have really revitalized the Activity Department. The residents have a well-rounded program of activities that interest them. We have noted an increase in attendance despite the higher acuity level of care required for them as well as greater community group and volunteer participation.

This December, we entered and won the Berlin Christmas Lights Decorating contest for the Business Division. Credit goes to our Maintenance men, Michael Holt and David LeBlanc, who prepared the outdoor Christmas decorations.

We have a terrific group of employees who care about the residents and strive to provide the best care with great **TEAMWORK!** Without their efforts and the cooperation and support of the County Administrator, Suzanne Collins and the County Commissioners and the County Delegation, we would not be as successful in this facility.



We honor the memory of Commissioner Norman S. "Doc" Brungot; he was loved by all of us for his direct, candid Yankee approach to problems and issues. His concern for the employees and the residents of the county was always evident. He had a knack for striking a balance that was acceptable to both groups. We have been fortunate that our Commissioners work cooperatively with each other and with all the departments of this county. It is County Government at work for all of its citizens.

Respectfully submitted,

Jeannette Morneau, NHA  
Administrator

## HUMAN SERVICES ADMINISTRATOR'S REPORT

The State Assistance Programs continue to consume the major portion of the county taxes collected in Coös County.

The Old Age Assistance program provides a small living allowance to individuals 65 years and older who have income of less than \$498 per month and resources of less than \$2,500. The county reimburses the State fifty percent of these costs.

Aid to the permanently and totally disabled (APTD) is a program for individuals between 18 and 65 years of age with a permanent disability. It has the same income and resource guidelines as the Old Age Assistance program. Persons disabled for less than four years do not qualify for the program. There has been a 7% increase in the number of cases receiving APTD during the past year. Many of the new cases are coming from out of state and with serious illnesses such as kidney disease and AIDS.

The budget for Intermediate Nursing Care is down \$70,000 based on the past year's expenditures. This line item reimburses the State 31% of the cost of care for Medicaid residents in nursing homes. The Medicaid rates, which have been frozen since 1996, have had a dual effect on the county budget. They have reduced revenues in the county nursing homes and have reduced the county's 31% share of the Medicaid cost for residents in nursing homes. Also, with the arrival of home and community based care (HCBC), the elderly are able to stay in their homes longer and that is reflected in the number of Medicaid residents in nursing homes. For Coös County, that number has dropped from 350 in 1996 to 328 in October 1997. The reduction in number of Medicaid nursing home cases is also reflected in the county's cost for Rate Setting.

The budget for the Division of Children, Youth and Families has continued to drop since 1995 primarily because Medicaid pays about half or more of the cost of group home placements, home based services, outpatient counseling, and parent aid services for families that qualify. The reduction in placements in Intensive Group Homes is attributed to having more community-based programs like Intensive Tracking, FamilyStrength and Crisis Intervention operating in communities throughout the county. What is not reflected in the budget is that the monthly number of cases receiving services is up by 18%, from 92 last year to 109 in 1997. Expenses for these individual line items are difficult to predict since it is impossible to know what the needs of children and families coming into the system will be.

The County received \$94,349 from the State's Incentive Funds for fiscal year 1998. The selection committee comprised of a member of the County delegation, a Commissioner's designee, a community representative, three DCYF representatives and myself met on July 21, 1997, to review applications and talk with representatives from the applying agencies. Eleven awards were made totaling \$80,516. The remaining balance and a small, undesignated balance from prior year awards were reserved for new, innovative programs

that came along later in the year. In August the committee received a proposal for a new program to provide supportive and preventative counseling services to ‘at risk’ children in two Coös County schools and funded the proposal.

My sincere thanks and appreciation go to each of the selection committee members for their dedication and commitment to helping the children and families of Coös County.

Following is the list by agency of programs and awards granted for fiscal year 1998:

Child and Family Services (Family Skills Program)	\$ 23,535
Colebrook Police Department (Police Athletic League)	8,000
Coös County Response Program	3,750
Gorham Community Learning Center (The School Connection)	3,800
NH Job Training Council (Jobs for NH Grads)	8,000
Northumberland School District (Parenting Program)	1,825
Northumberland School District (Summer Program)	2,000
Safe Haven Summer Program	2,500
Tri-County CAP (Coös County Challenge Program)	5,866
Tri-County CAP (White Mountain Youth Center)	15,000
UCVMHA (School Children at Risk)	15,000
WMMHA (Parent Support Group)	<u>6,240</u>
Total Awards	\$ 95,516

Respectfully submitted,

Blandine J. Shallow  
Human Services Administrator



## **REPORT OF THE SUPERINTENDENT**

### **CORRECTIONS - FARM - RECYCLING CENTER - TRANSFER STATION**

#### **CORRECTIONS**

Our daily population this past year showed a significant increase from 1996. The daily population went from 25 inmates to 39 inmates. Our total admissions for 1997 were 310 inmates; this is a considerable increase in admissions from 268 in 1996. One area of our operating budget that exceeded our budgeted amount was that of inmate meals (\$36,782) which was offset by revenues. This was one of several areas directly related to contract prisoners.

Work programs continue to be a major focus of our rehabilitative efforts showing positive results. Inmates recorded some 38,472 hours of labor for the county, that labor based on the minimum wage (\$5.15) reflects labor savings of \$198,131 for Coös County. This does not reflect the dollar value related to not having to provide benefits.

I continue to explore alternatives to incarceration and intermediate sanctions such as electronic monitoring (EM) and/or work release. These programs continue to provide a cost savings approach to incarceration. Our total admissions for 1997 were 310 inmates and only 11 were eligible for our EM program for a total of 720 inmate days. We monitored 2 of the 11 inmates for the State Prison System; thus 9 came from our in-house program. We collected \$6,245 from inmates toward the expenses of this program. We have also monitored four juveniles as an alternative to expensive placements. This was completed in cooperation with the Coös County Juvenile Services Officer, the Coös County Director of Human Services and the District Courts.

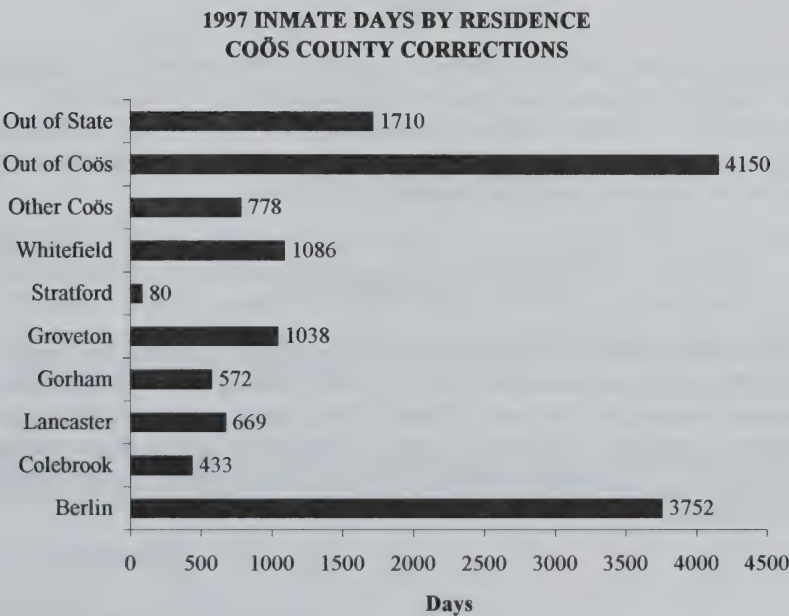
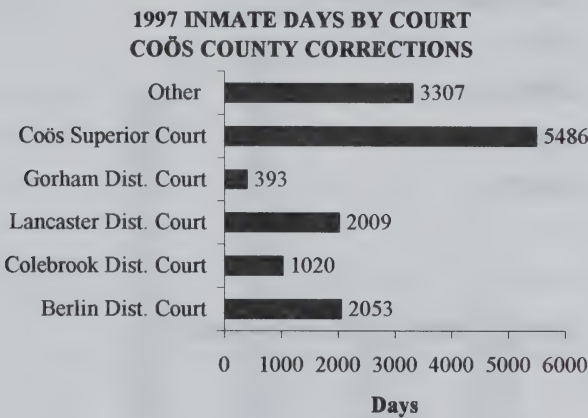
Overall medical costs this past year were not as favorable as years past. We were able to keep our medical services expense close to the \$15,000 budgeted. Handicapped access for visitors and housing for disabled inmates is still a concern that will need to be addressed. We are awaiting notification on a Federal Alien Assistance Grant that we applied for in 1997 that will help this effort. In 1997, we collected \$723 from inmates towards their medical expenses with our inmate medical co-pay program.

We continue to house state prison and federal inmates. This enhanced the revenue side of our budget in 1997, which realized \$145,920 as a direct result of our contract prisoner program.

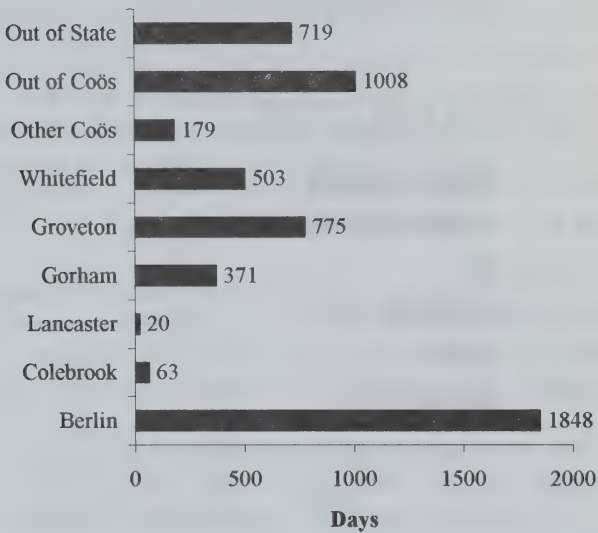
Our rehabilitative programs continue to have an impact on inmates leaving our facility. This is evidenced by our recidivism rate for 1997. Out of 310 admissions, only 71 were repeat offenders over the previous three-year period. Nineteen ninety-seven shows a 22.9% return to prison rate as compared to last year's recidivism rate of 15.3%. Our recidivism rate remains well below state and national rates.

Department of Corrections Commendations were presented in 1997 to Sgt. Brendon K. McKeage, Cpl. Roger M. Brousseau, CO. Robert J. Lawton, CO. Richard N. Dube, Connie Provencher, RN and Cheryl Colby, RN for outstanding performance when an inmate created a life threatening emergency.

The following charts reflect inmate activity throughout 1997 by Court and Residence:



### 1997 INMATE DAYS BY RESIDENCE COÖS SUPERIOR COURT



### FARM

Our dairy farm operations continue to provide valuable work sites for a large number of our inmates. Our farm revenues were greater than projected by \$7,334 and our expenditures were also less than expected which created a \$7,882 surplus for the farm operation. It appears that milk and grain prices should remain somewhat stable in 1998. Our timber harvest provided significant revenue for the farm.

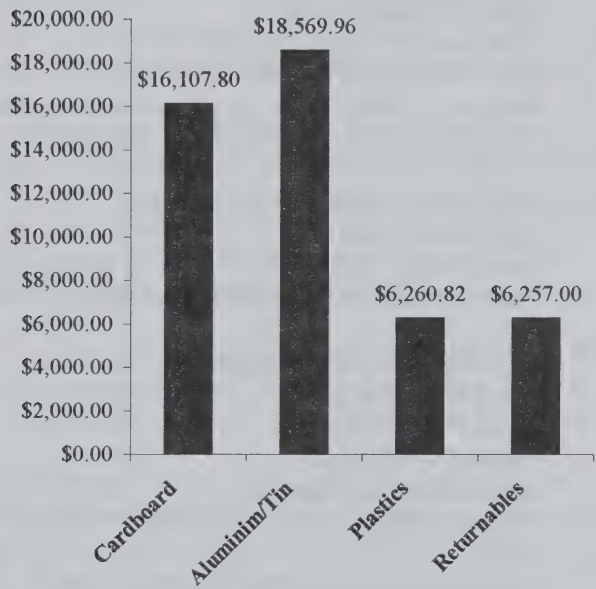
### RECYCLING CENTER

The recycling center continues to demonstrate its value in many ways for the member communities. The prices of commodities appear to have leveled off. This work program allowed inmates to provide 6,194 hours of labor. This is labor intensive work and proves to be a valuable component of our work programs. The sale of commodities resulted in revenues of \$47,195. This was accomplished with one full time employee and inmate labor with 4 inmates.



The following chart reflects the net income realized by the Recycling Center based upon each commodity sold:

1997 NET INCOME BY COMMODITY



TRANSFER STATION

Our solid waste facility located on Back Pond is currently operated by Floyd Shatney of West Stewartstown, who continues to do a great job. This facility provides the Coös County Complex with a cost-effective way to dispose of our solid waste and assist the local communities of Stewartstown, Columbia and Lemington, VT. We were able to realize a surplus from this operation of \$4,955 in 1997.

I would like to THANK the County Commissioners, County Administrator, Corrections Staff and County Employees for all their dedication and efforts during the course of 1997.

Respectfully Submitted,  
  
Norman A. Brown, Superintendent

## REPORT OF COUNTY ATTORNEY

The following is my report of cases disposed of in 1997. The manner of calculating cases has been changed. This report is based on the number of defendants rather than the number of charges brought. This would seem to be a more relevant statistic since many defendants have multiple offenses.

### FELONIES:

Pleas: 40; Nol Prossed - 8  
Incompetent to Stand Trial: 1  
Jury Trials: Guilty - 4; Not Guilty - 8  
Sentences: State Prison - 28; House of Correction - 16  
TOTAL FELONY CASES DISPOSED - 61

### MISDEMEANORS:

Pleas: 25; Nol Prossed - 2; Remanded - 2  
Jury Trials: Guilty - 2  
Bench Trials: Guilty - 1  
TOTAL MISDEMEANORS CASES DISPOSED - 32

### MISCELLANEOUS:

Contempt/Probation Violations: 13  
Annulment Hearings: 2  
Habeas Corpus Hearings: 2  
Sentence Modification: 25  
Sentence Review Hearings: 3  
TOTAL MISCELLANEOUS CASES DISPOSED - 45

GRAND TOTAL CASES DISPOSED - 138

In addition, the Grand Jury met monthly. Several hearings were held in all cases, including arraignment, pre-trial conferences, motion and sentencing hearings. The Assistant County Attorney and the Victim/Witness Advocate conducted several training sessions and this office assisted all Law Enforcement Departments and appeared in most Courts of the County.

I wish to thank all the Law Enforcement Agencies, the Forensic Lab and the Medical Examiners for making Coös County a safer place to live. In addition, my heartfelt sympathy goes out to the families of Troopers Phillips and Lord. Scott and Les will not be forgotten.

Respectfully submitted,

Pierre J. Morin  
Coös County Attorney

## **REPORT OF THE REGISTRY OF DEEDS**

The year 1997 was certainly an historic one for the Registry. In June, we moved from the one hundred plus year old courthouse into an office in the brand new Coös County Courthouse. This nearly doubled our office space, which anyone who spends time in the Registry will agree was sorely needed. The air conditioning in the summer and the even heat in the winter have also been greatly appreciated by all. In general, this move has dramatically improved our working conditions; we are all proud of our new facility.

In 1993, computers were installed in the Registry and since that time, we have been entering older documents as well as current ones into the computer to build an extensive computerized index. At present, we have re-indexed documents as far back as 1986 which means we currently have 11 years of indexes computerized. We are also in the process of scanning the recorded documents onto optical disks. These two processes must “mesh” to allow documents to be viewed on a computer screen.

There were 274 more documents recorded in 1997 over those recorded in 1996. In 1996, 6,171 documents were recorded; in 1997, there were 6,445 documents recorded. There was also an increase in income in 1997 over 1996 of approximately \$10,400.

In 1998, we will continue to re-index older documents into the computer to expand our “library” of documents accessible on the computer as well as continuing to scan documents so these can be more easily accessed by the public as well as Registry personnel. When there are sufficient documents available on the computer, we will be ready to install equipment to allow the public to use this system to retrieve information more easily than at present.

I would like to thank the county delegation, commissioners and administration for their past support of endeavors to improve the Registry and look forward to working with you toward continued improvements in the Registry in 1998.

Respectfully submitted,

Margaret F. Frizzell, Registrar



## **REPORT OF THE COUNTY SHERIFF**

Nineteen ninety-seven was a year of many changes. In June, the Sheriff's office moved from the Berlin office to the new Coös County Courthouse in Lancaster. This move increased departmental efficiency. The Deputies and Bailiffs are better able to coordinate their duties and give the general public better accessibility due to the courthouse's central location within the county.

The purchase of a new Gateway computer with the Local Law Enforcement Block Grant required no matching funds so there was no cost to the taxpayers. The computer is invaluable to the department as we are better able to maintain detailed records for civil process, accounts receivable, transport information, forest service patrols, criminal and civil warrants and so much more.

This has been an active year to date. Civil process is up 5% with increased revenues of 12%. Transportation of prisoners increased 19% or 158 more transports in 1997 than in 1996. The year 1998 is already gearing up to be another busy year.

The Sheriff's Department applied for a Universal COPS HIRING GRANT in January 1997 in the hopes of helping the County financially towards conversion from a part-time department to a full-time department. The county was in fact awarded \$225,000 to be granted over a three-year period. The full-time status will make Coös County eligible for additional grant funding in the future.

The Colebrook tragedy in August has shown that communication between agencies is vital. What we thought does not happen here in the North Country DID. We are not immune and incidents such as these are on the rise. Hopefully in the near future, we will be exploring the possibility of a communication upgrade.

My thanks to Suzanne Collins, County Administrator, the County Commissioners, Superintendent Norm Brown, my Staff, Deputies and the people of Coös County. Special thanks to Senator Judd Gregg for his assistance in expediting the COPS GRANT.

Respectfully submitted,

Robert A. Loven  
Coös County Sheriff

## REPORT OF THE UNINCORPORATED PLACES

Nineteen ninety-seven was another year in which several issues were again being considered relative to the future of the County's unincorporated places. These very special geographic areas are the source of much of the wood fiber that is grown and harvested in support of the timber industry which is so important to our economic base. It is in these places where a great deal of the tourism activity takes place that is also so important to the economy of Coös County. The County Commissioners are responsible for providing the administrative support for the twenty-three unincorporated places and it is the County that arranges for the municipal services that are necessary for those few persons who live in these places.

The County's long standing primary goal of keeping property taxes at a minimum in order to encourage historical land ownership patterns continues. The revenue stream from timber taxes generated by sustainable forest practices of the land owners coupled with federal dollars continues to keep the need to raise property taxes at a minimum. Again this year the federal government failed to keep its commitment to the County and the towns with the Payment In Lieu of Taxes (PILT) program. Congress voted to increase the PILT from seventy-five cents an acre to one dollar and a half an acre over a 5-year period. This PILT program makes a per acre payment for all of the property within the White Mountain National Forest. In 1995, the payment was scheduled to increase to 93 cents per acre; in 1996 it was to go to \$1.16 per acre with the program to increase over five years until the per acre fee reached \$1.50 per acre. However in 1995 when the County received the check from Washington, the amount was calculated at 93 cents per acre as expected but the total amount was prorated at 77%. The 1995 payment should have been \$125,415 but it was only \$97,037. In 1996 the shortfall was \$49,542 and in 1997 the underpayment was \$85,600. In the three years since Congress changed the law, Coös County has been shortchanged \$163,520. In reality, the per acre payment has gone down to seventy-three cents. These funds could have been used to assist in economic development for the benefit of all the County's citizens. It is little wonder that many citizens in the north country are concerned about additional acquisitions of our lands by the state and federal governments. The fact is, only the federal government can pay its property taxes based on how much it happens to have in the checkbook when the payment is due rather than on how much they owe.

After many years of debate the Appalachian Mountain Club's (AMC) Environmental Impact Statement (EIS) will soon be released by the White Mountain National Forest Service relative to the AMC activities on federal lands and any detrimental impact these activities may have on the environment. The EIS was a demand of the County from the beginning of the process. At this time it is not known if the activities of the AMC which do not relate to the hut system operation will be moved off the federal lands. The County still insists that this should occur. The County will participate fully in the review process and expects that it will be an orderly and fair process for all parties.

Another important process, which will continue in 1998, is the revision of the LAND and RESOURCE MANAGEMENT PLAN (Forest Plan) for the White Mountain National Forest (WMNF). There is a renewed atmosphere of cooperation from the federal government and the County looks forward to working with the officials of the Forest Service as this very important plan is developed. In 1997, the WMNF implemented a fee system on a trial basis for those persons who use the National Forest. The County supported this pilot project and the proposed privatization of some services in order to be sure that quality recreational opportunities continue on the WMNF. However, it appears that the public was not pleased with the program and it may not have been cost effective. This will be reconsidered in 1998 with possible modifications.

The County's unincorporated places continue to be truly unique in New Hampshire, and it is a pleasure to continue to serve the County as their administrator.

Respectfully submitted,

Frederick W. King  
Unincorporated Places Administrator



COÖS COUNTY UNINCORPORATED PLACES  
TAX COLLECTOR'S REPORT  
Summary of Tax Accounts  
Fiscal Year Ended December 31, 1997

DR.

	1997	Levies of 1996
<b>Uncollected Taxes - Beginning of Fiscal Year:</b>		
Property Taxes	.00	7,815.70
<b>Taxes Committed to Collector:</b>		
Property Taxes	71,371.00	.00
Land Use Change	470.00	.00
Yield Taxes	244,591.00	.00
Interest Collected on Delinquent Taxes	4.25	362.03
<b>Total Debits</b>	<b><u>\$316,436.25</u></b>	<b><u>\$8,177.73</u></b>

CR.

<b>Remitted to Treasurer During Fiscal Year:</b>		
Property Taxes	68,444.55	6,507.11
Land Use Change	470.00	.00
Yield Taxes	244,591.00	.00
Interest	4.25	362.03
Conversion to Lien		1,308.59
<b>Uncollected Taxes End of Fiscal Year:</b>		
Property Taxes	2,926.45	.00
<b>Total Credits:</b>	<b><u>\$316,436.25</u></b>	<b><u>\$8,177.73</u></b>

COÖS COUNTY UNINCORPORATED PLACES  
TAX COLLECTOR'S REPORT  
Summary of Tax Accounts  
Fiscal Year Ended December 31, 1997

DR.

	<u>1996</u>	Levies of <u>1995</u>	<u>1994</u>
Unredeemed Taxes			
Balances at Beginning of Fiscal Year		1,739.42	179.40
Liens Executed During Fiscal Year	1,576.27	.00	.00
Interest and Costs Collected After Lien Execution	112.89	366.45	115.17
<b>Total Debits</b>	<b><u>\$1,689.16</u></b>	<b><u>\$2,105.87</u></b>	<b><u>\$294.57</u></b>

CR.

**Remitted to Treasurer During  
Fiscal Year:**

Redemptions	852.42	1,247.18	179.40
Interest/Costs (After Lien Execution)	112.89	366.45	115.17
Liens Deeded to Municipality	.00	.00	.00
Unredeemed Taxes End of Year	723.85	492.24	.00
<b>Total Credits</b>	<b><u>\$1,689.16</u></b>	<b><u>\$2,105.87</u></b>	<b><u>\$294.57</u></b>



**MASON+RICH**

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

**INDEPENDENT AUDITOR'S REPORT**

February 21, 1997

Board of County Commissioners  
County of Coos, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Coos, New Hampshire, as of and for the year ended December 31, 1996, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, AUDITS OF STATE AND LOCAL GOVERNMENTS. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. An audit disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1-K to the financial statements, the County does not accrue the current portion of accumulated unpaid personal and sick pay in the General Fund in accordance with generally accepted accounting principles. The effect on the combined financial statements of this departure from generally accepted accounting principles cannot be determined.

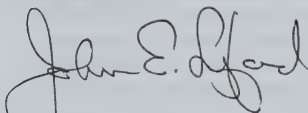
In our opinion, except for the departure from generally accepted accounting principles described in the preceding paragraph, the general purpose financial statements in the first paragraph present fairly, in all material respects, the financial position of the County of Coos, New Hampshire, as of December 31, 1996 and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.



Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements and the Schedule of Federal Financial Assistance listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Coos, New Hampshire. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

In accordance with **Government Auditing Standards**, we have also issued a report dated February 21, 1997 on our consideration of the County's internal control structure and a report dated February 21, 1997 on its compliance with laws and regulations.

Respectfully submitted,



John E. Lyford  
Certified Public Accountant  
MASON + RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors

**BUDGET**  
**OF**  
**COÖS COUNTY, NEW HAMPSHIRE**

**JANUARY 1, 1998 TO DECEMBER 31, 1998**

**A.M. Sue Trottier, Chairman**

**Thomas R. Corrigan, Clerk**

**Burnham A. Judd**

**BOARD OF COUNTY COMMISSIONERS**



## **1997 COMPARISON STATEMENT**



# COMPARISON STATEMENT FOR 1997 BUDGET

ACCOUNT TITLE	1997	1997	1997	1997	1997	1997
	EXPENSE BUDGET	ACTUAL EXPENSES	REVENUE BUDGET	ACTUAL REVENUES	ACTUAL OVER	ACTUAL REV. ACTUAL EXP.
COUNTY GOVERNMENT						
ADMINISTRATION						
1. Commissioners Salaries	13,950	13,756				13,756
2. Administration Expense	52,650	60,623				60,623
3. Treasurer's Salary	2,250	2,250				2,250
4. Treasurer's Expense	1,250	616				616
5. County Auditors	4,000	4,075				4,075
6. County Report	3,000	2,729				2,729
REGISTER OF DEEDS						
7. Register's Salary	23,000	23,000				
8. Register's Expense	133,250	114,964	173,200	202,990		-65,026
CRIMINAL JUSTICE PROGRAMS						
9. Sheriff's Department	210,800	216,527	90,800	96,926		119,601
10. County Attorney	157,700	156,513	20,000	23,538		132,975
11. Victim/Witness Advocacy	49,400	49,287	30,000	31,386		17,901
12. Violence Against Women Grant	0	2,589	0	2,589		
13. Medical Referees	15,000	17,891				17,891
14. Corrections Department	959,550	969,277	56,500	159,630		809,647
ENTERPRISE FUNDS						
15. W. S. Nursing Hospital	4,554,300	4,446,732	3,986,600	3,900,860		545,872
16. Berlin Nursing Home	4,581,650	4,415,845	4,062,100	4,043,678		372,167
17. County Farm	245,800	237,918	275,000	282,335		-44,417
18. Land Management	3,000	2,813				2,813
EXTENSION/SOIL CONSERVATION						
19. Cooperative Extension	145,050	136,331				136,331
20. Coos County Conservation District	22,000	21,415				21,415

# COMPARISON STATEMENT FOR 1997 BUDGET

ACCOUNT TITLE	1997 EXPENSE BUDGET	1997 ACTUAL EXPENSES	1997 REVENUE BUDGET	1997 ACTUAL REVENUES	ACTUAL REV. OVER ACTUAL EXP.
<b>DEBT SERVICE</b>					
21. Principal - Notes	208,700	208,700			208,700
22. Principal - Bonds	80,000	80,000			80,000
23. Interest - Short Term Notes	165,200	170,630	120,000	112,163	58,467
<b>SOCIAL SERVICE AGENCIES</b>					
24. Senior Meals	16,000	16,000			16,000
25. R. S. V. P.	13,000	13,000			13,000
26. Family Planning	9,000	9,000			9,000
27. Food Pantry - Outreach	4,000	4,000			4,000
28. Response Program	3,000	3,000			3,000
29. Alzheimer's Project	5,000	5,000			5,000
30. Freedom Express	25,000	25,000			25,000
<b>COUNTY DELEGATION</b>					
31. Delegation Expense	4,500	4,333			4,333
<b>TOTAL COUNTY GOVT.</b>	<b>11,711,000</b>	<b>11,433,814</b>	<b>8,814,200</b>	<b>8,856,095</b>	<b>2,577,719</b>
		<b>RECYCLING CENTER</b>			
1. Recycling Center	55,625	55,509	55,625	103,877	-48,368
<b>TOTAL RECYCLING</b>	<b>55,625</b>	<b>55,509</b>	<b>55,625</b>	<b>103,877</b>	<b>-48,368</b>
		<b>TRANSFER STATION</b>			
1. Transfer Station	18,150	13,195	19,500	19,750	-6,555
<b>TOTAL TRANSFER STATION</b>	<b>18,150</b>	<b>13,195</b>	<b>19,500</b>	<b>19,750</b>	<b>-6,555</b>

# COMPARISON STATEMENT FOR 1997 BUDGET

ACCOUNT TITLE	1997 EXPENSE BUDGET	1997 ACTUAL EXPENSES	1997 REVENUE BUDGET	1997 ACTUAL REVENUES	ACTUAL REV. OVER ACTUAL EXP.
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## CAPITAL OUTLAY

1. W. S. Nursing Hospital	60,000	47,023			47,023
2. Berlin Nursing Home	111,000	84,654			84,654
3. Corrections Department	8,000	6,802			6,802
4. County Farm	46,000	26,000			26,000
14. Proceeds - Notes			195,000	190,000	-190,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>225,000</b>	<b>164,479</b>	<b>195,000</b>	<b>190,000</b>	<b>-25,521</b>

## STATE ASSISTANCE PROGRAMS

1. Human Services Administration	29,950	29,440			29,440
2. Categorical Programs	3,620,000	3,307,415			3,307,415
3. Children/Youth Programs	473,000	423,093			423,093
4. Placement Prevention	94,300	16,410	94,300	94,388	-77,978
5. Long Term Care Counselor	28,900	0	28,900	0	0
<b>TOTAL STATE PROGRAMS</b>	<b>4,246,150</b>	<b>3,776,358</b>	<b>123,200</b>	<b>94,388</b>	<b>3,681,970</b>

## FEDERAL FUNDS

1. Cates Hill Water Tank Grant	400,000	9,813	400,000	400,000	-390,187
<b>TOTAL FEDERAL FUNDS</b>	<b>400,000</b>	<b>9,813</b>	<b>400,000</b>	<b>400,000</b>	<b>-390,187</b>

## TOTALS

<b>16,655,925</b>	<b>15,453,168</b>	<b>9,607,525</b>	<b>9,664,110</b>	<b>5,789,058</b>
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## COUNTY GOVERNMENT REVENUES

## TAXES AND SERVICES REVENUES

1. Medicaid Revenues	600,000	652,722			-652,722
2. County Taxes	5,655,400	5,655,400			-5,655,400

# COMPARISON STATEMENT FOR 1997 BUDGET

ACCOUNT TITLE	1997 EXPENSE BUDGET	1997 ACTUAL EXPENSES	1997 REVENUE BUDGET	1997 ACTUAL REVENUES	ACTUAL REV. OVER ACTUAL EXP.
INVESTMENT					
13. Interest - W. C. Fund			50,000	79,267	-79,267
15. Interest - Late Taxes			1,000	50,088	-50,088
OTHER					
16. Property Recovery Fees			0	629	-629
17. Miscellaneous Income			0	23,225	-23,225
18. Federal Lands - PILT			62,000	53,184	-53,184
19. Refund - Prior Year Expense			0	2,168	-2,168
20. Surplus			680,000	680,000	-680,000
TOTAL COUNTY GOVERNMENT REVENUES			7,048,400	7,196,683	-7,196,683
UNINCORPORATED PLACES	395,600	391,877	395,600	447,750	-55,873
GRAND TOTALS	17,051,525	15,845,045	17,051,525	17,308,541	-1,463,496

Unaudited Fiscal Note: Of the \$1,463,496, a total of \$617,646 is either  
a. encumbered for special projects not completed in 1997, such as Cates Hill Water Tank; b. dedicated in savings accounts for special purposes; or c. surplus reserved for the unincorporated places. The balance of \$845,850 is unencumbered surplus.





## **EXECUTIVE SUMMARY**

**1997 - 1998**

**BUDGETS**

**1998 COÖS COUNTY BUDGET PROPOSAL  
COMPARED TO 1997 BUDGET AND ACTUAL EXPENDITURES 12/31/97**

ACCOUNT TITLE	1997 BUDGET	EXPENDED TO 12/31/97	PROPOSED 1998 BUDGET
<b>COUNTY</b>			
<b>ADMINISTRATION</b>			
1. Commissioners' Salaries	13,950	13,756	13,950
2. Administration Expense	52,650	60,623	58,000
3. Treasurer's Salary	2,250	2,250	2,250
4. Treasurer's Expense	1,250	616	1,150
5. County Auditors	4,000	4,075	4,200
6. County Report	3,000	2,729	3,000
<b>REGISTER OF DEEDS</b>			
7. Register's Salary	23,000	23,000	25,000
8. Register's Expense	133,250	114,964	139,250
<b>CRIMINAL JUSTICE PROGRAMS</b>			
9. Sheriff's Department	210,800	216,527	230,400
10. County Attorney	157,700	156,513	152,300
11. Victim/Witness Advocacy	49,400	49,287	53,700
12. Violence Against Women	0	2,589	1,700
13. Medical Referees	15,000	17,891	15,000
14. Corrections Department	959,550	969,277	1,016,950
<b>ENTERPRISE FUNDS</b>			
15. W. S. Nursing Hospital	4,554,300	4,446,732	4,616,350
16. Berlin Nursing Home	4,581,650	4,415,845	4,598,350
17. County Farm	245,800	237,918	245,100
18. Land Management	3,000	2,813	0
<b>EXTENSION/CONSERVATION DISTRICT</b>			
19. Cooperative Extension	145,050	136,331	144,750
20. Coös County Conservation District	22,000	21,415	21,700
<b>DEBT SERVICE</b>			
21. Principal - Notes	208,700	208,700	192,600
22. Principal - Bonds	80,000	80,000	80,000
23. Interest - Short Term Notes	165,200	170,630	202,500
<b>SOCIAL SERVICE AGENCIES</b>			
24. Senior Meals	16,000	16,000	18,200
25. Retired Senior Volunteer Program	13,000	13,000	13,500
26. Family Planning	9,000	9,000	9,000
27. Community Contact	4,000	4,000	4,000
28. Response Program	3,000	3,000	3,000
29. Alzheimer's Project	5,000	5,000	5,500
30. Freedom Express	25,000	25,000	20,000

ACCOUNT TITLE	1997 BUDGET	EXPENDED TO 12/31/97	PROPOSED 1998 BUDGET
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COUNTY DELEGATION

31. Delegation Expense	4,500	4,333	4,500
<b>TOTAL COUNTY GOV'T.</b>	<b>11,711,000</b>	<b>11,433,814</b>	<b>11,895,900</b>

RECYCLING CENTER

1. Recycling Center	55,625	55,509	69,900
<b>TOTAL RECYCLING</b>	<b>55,625</b>	<b>55,509</b>	<b>69,900</b>

TRANSFER STATION

1. Transfer Station	18,150	13,195	16,650
<b>TOTAL TRANSFER STATION</b>	<b>18,150</b>	<b>13,195</b>	<b>16,650</b>

CAPITAL OUTLAY

1. W. S. Nursing Hospital	60,000	47,023	32,000
2. Berlin Nursing Home	111,000	84,654	60,000
3. Corrections Department	8,000	6,802	22,000
4. County Farm	46,000	26,000	37,500
5. Register of Deeds	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>225,000</b>	<b>164,479</b>	<b>151,500</b>

STATE ASSISTANCE PROGRAMS

1. Human Services Administration	29,950	29,440	31,150
2. Categorical Programs	3,620,000	3,307,415	3,585,000
3. Children/Youth Programs	473,000	423,093	450,000
4. Placement Prevention	94,300	16,410	94,300
5. Long Term Care Counselor	28,900	0	34,300
<b>TOTAL STATE PROGRAMS</b>	<b>4,246,150</b>	<b>3,776,358</b>	<b>4,194,750</b>

FEDERAL FUNDS

1. Cates Hill Water Tank Grant	400,000	9,813	0
<b>TOTAL FEDERAL FUNDS</b>	<b>400,000</b>	<b>9,813</b>	<b>0</b>

<b>BUDGET TOTALS</b>	<b>16,655,925</b>	<b>15,453,168</b>	<b>16,328,700</b>
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**1998 COÖS COUNTY BUDGET PROPOSAL  
COMPARED TO 1997 BUDGET AND ACTUAL REVENUES 12/31/97**

ACCOUNT TITLE	1997 BUDGET	RECEIVED TO 12/31/97	PROPOSED 1998 BUDGET
<b>COUNTY GOVERNMENT</b>			
<b>TAXES AND SERVICES</b>			
1. Medicaid Proportional Payment	600,000	652,722	600,000
2. County Taxes	5,655,400	5,655,400	5,831,200
3. Register of Deeds Fees	160,000	189,790	167,500
4. Deeds Surcharge Account	13,200	13,200	15,000
<b>CRIMINAL JUSTICE PROGRAM</b>			
5. Corrections Income	56,500	159,630	109,500
6. Superior Court Security	61,000	66,885	72,000
7. Sheriff's Contracts	12,400	15,308	16,000
8. Juvenile Transport	4,700	1,744	2,000
9. Sheriff's Grants	11,900	11,920	0
10. Sheriff's Special Details	800	1,069	800
11. Victim/Witness Advocacy	30,000	31,386	30,000
12. Prosecutor's Grant	20,000	23,538	33,000
13. Police Training/Domestic Violence	0	2,589	1,700
<b>ENTERPRISE FUNDS</b>			
14. W. S. Nursing Hospital	3,986,600	3,900,860	4,036,000
15. Berlin Nursing Home	4,062,100	4,043,678	4,036,300
16. County Farm	275,000	282,335	242,300
<b>INVESTMENT</b>			
17. Interest - Savings and C. D.'s	120,000	112,163	80,000
18. Interest - Workers' Comp. Fund	50,000	79,267	50,000
19. Proceeds - Long Term Notes	195,000	190,000	136,500
20. Interest - Delinquent Taxes	1,000	50,088	500
<b>OTHER</b>			
21. Property Recovery Fees	0	629	0
22. Miscellaneous Income	0	23,225	0
23. Federal Lands - PILT	62,000	53,184	57,200
24. Refund - Prior Year Expense	0	2,168	0
25. Surplus to Reduce Taxes	680,000	680,000	600,000
<b>TOTAL COUNTY GOV'T.</b>	<b>16,057,600</b>	<b>16,242,777</b>	<b>16,117,500</b>
<b>RECYCLING CENTER</b>			
1. Interest on Equipment Fund	0	1,056	0
2. Municipal Reimbursements	40,000	40,000	33,200
3. Transfer from Savings	0	0	14,200
4. Sale of Commodities	0	47,196	0
5. Surplus	15,625	15,625	22,500
<b>TOTAL RECYCLING CENTER</b>	<b>55,625</b>	<b>103,877</b>	<b>69,900</b>

ACCOUNT TITLE	1997 BUDGET	RECEIVED TO 12/31/97	PROPOSED 1998 BUDGET
<b>TRANSFER STATION</b>			
1. Town Reimbursements	19,500	19,750	20,500
<b>TOTAL TRANSFER STATION</b>	<b>19,500</b>	<b>19,750</b>	<b>20,500</b>
<b>STATE ASSISTANCE PROGRAMS</b>			
1. DCYF Incentive Funds	94,300	94,388	94,300
2. Long Term Care Counselor	28,900	0	26,500
<b>TOTAL STATE PROGRAMS</b>	<b>123,200</b>	<b>94,388</b>	<b>120,800</b>
<b>FEDERAL FUNDS</b>			
1. Cates Hill Water Tank Grant	400,000	400,000	0
<b>TOTAL FEDERAL FUNDS</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>16,655,925</b>	<b>16,860,791</b>	<b>16,328,700</b>

**1998 BUDGET PROPOSAL**  
**COÖS COUNTY UNINCORPORATED PLACES**

EXPENSE ACCOUNT TITLE	1997 BUDGET	EXPENDED TO 12/31/97	PROPOSED 1998 BUDGET
1. General Government	80,750	68,484	68,850
2. Cemeteries	1,000	380	1,000
3. Planning and Zoning	2,500	356	2,500
4. Building Inspection	0	224	0
5. Forest and Lands Management	60,000	60,000	75,000
6. Public Safety	1,300	1,005	1,300
7. Fire Protection Services	7,500	6,657	8,500
8. Bridges and Roads	5,000	11,338	4,000
9. Sanitation	29,100	27,953	30,200
10. Health	10,250	6,530	9,450
11. Education	27,000	11,964	21,200
12. County Taxes	169,400	190,098	199,000
13. Property Tax Abatements	0	6,890	0
14. Deficit Appropriations	1,800	0	750
<b>TOTAL EXPENDITURES</b>	<b>395,600</b>	<b>391,877</b>	<b>421,750</b>

REVENUE ACCOUNT TITLE	1997 BUDGET	RECEIVED TO 12/31/97	PROPOSED 1998 BUDGET
1. Motor Vehicle Taxes	28,100	36,988	31,000
2. N. H. Shared Revenues	6,300	6,389	6,300
3. Rooms and Meals Tax	0	471	0
4. Property Taxes	125,700	71,371	90,800
5. Timber Taxes	151,500	244,591	218,750
6. State Payment in Lieu of Taxes	100	109	100
7. AMC PILT	6,500	2,622	0
8. Federal Payment in Lieu of Taxes	45,300	44,625	42,800
9. USFWS Payment in Lieu of Taxes	5,500	6,514	6,500
10. Land Use Change Tax	0	470	0
11. Planning Board Fees	0	297	0
12. Special Projects	10,000	6,966	5,000
13. Transfer from 198:16-a	7,500	7,500	0
14. U. P. Interest, Fees, Costs on Taxes	0	366	0
15. U. P. Interest on NFR Funds	0	463	0
16. U. P. Interest on Spec. Rev. Fund	0	742	0
17. Sale of Documents	0	62	0
18. Other Revenues	0	650	0
19. Foundation Aid	9,100	16,554	20,500
<b>TOTAL REVENUES</b>	<b>395,600</b>	<b>447,750</b>	<b>421,750</b>

**BUDGET PROPOSAL - APPROPRIATIONS**



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
<b>W. STEWARTSTOWN NURSING HOSPITAL</b>				
<b>ADMINISTRATION</b>				
01-05100-0100	Administrator's Salary	64,500	63,405	64,800
01-05100-0300	Office Manager Salary	17,800	18,176	18,800
01-05100-0400	Accounting Staff Salaries	113,300	110,906	112,600
01-05100-0500	Computer Systems Administrator	14,200	14,744	14,600
01-05100-0900	Longevity Pay	3,900	4,127	4,600
01-05100-1000	Social Security (FICA)	16,200	15,172	16,500
01-05100-1100	Life Insurance	200	141	200
01-05100-1200	Health Insurance	26,000	24,283	24,000
01-05100-1300	Retirement	7,300	8,604	9,200
01-05100-1400	Worker's Compensation	4,200	-423	3,700
01-05100-1500	Unemployment Insurance	500	70	500
01-05100-1700	Education and Conferences	4,000	1,040	3,000
01-05100-1800	Employee Physicals	100	50	200
01-05100-1900	Employee Recognition	2,500	2,671	2,500
01-05100-2000	Legal Services	2,000	19,713	10,000
01-05100-2100	Audit Services	4,000	4,075	4,200
01-05100-2300	Consultant Services	2,500	1,500	2,500
01-05100-3600	Office Supplies	11,500	12,467	12,500
01-05100-3700	Dues/Licenses/Subscriptions	5,000	2,693	5,000
01-05100-3800	Postage	5,000	4,841	5,500
01-05100-3900	Other Supplies and Expenses	3,000	3,573	4,000
01-05100-6800	Communications	25,000	24,184	26,000
01-05100-7000	Travel	4,500	3,302	4,000
01-05100-7500	Bad Debts/Allowances & Recovery	1,000	223	1,000
01-05100-8200	Equipment Repair/Maintenance Contracts	12,000	10,762	12,000
01-05100-9300	Property Liability Insurance	11,000	10,091	10,500
01-05100-9700	New Equipment	3,500	1,490	3,700
01-05100-9900	Retiree Benefits	7,100	6,913	7,100
<b>TOTAL ADMINISTRATION</b>		<b>371,800</b>	<b>368,794</b>	<b>383,200</b>
<b>PROPERTY EXPENSE</b>				
01-05110-9100	Interest on Long-Term Notes	10,000	8,390	7,000
01-05110-9200	Interest on Bonded Debt	22,600	22,557	20,300
<b>TOTAL PROPERTY EXPENSE</b>		<b>32,600</b>	<b>30,947</b>	<b>27,300</b>
<b>DIETARY DEPARTMENT</b>				
01-05130-0100	Dietary Director	35,300	35,101	36,300
01-05130-0200	Cooks' Salaries	87,200	86,444	89,700
01-05130-0300	Dietary Aides' Salaries	204,300	215,561	207,800
01-05130-0900	Longevity Pay	4,400	4,643	6,200
01-05130-1000	Social Security (FICA)	24,800	25,295	26,000
01-05130-1100	Life Insurance	200	156	200

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
01-05130-1200	Health Insurance	33,100	32,295	33,100
01-05130-1300	Retirement	7,800	9,225	11,300
01-05130-1400	Worker's Compensation	18,100	9,898	16,900
01-05130-1500	Unemployment Insurance	1,000	147	1,000
01-05130-1700	Education and Conferences	600	447	600
01-05130-1800	Employee Physicals	400	151	600
01-05130-2300	Consultant Services	16,100	18,770	16,700
01-05130-3800	Dishes and Glassware	500	256	1,500
01-05130-3900	Dietary Supplies and Expenses	23,500	22,379	25,000
01-05130-5000	Food	230,000	254,382	245,000
01-05130-7000	Travel	200	41	200
01-05130-8200	Equipment Repair/Maintenance Contracts	3,000	3,492	3,000
01-05130-9700	New Equipment	2,200	1,335	8,000
01-05130-9900	Retiree Benefits	1,500	1,640	2,000
<b>TOTAL DIETARY DEPARTMENT</b>		<b>694,200</b>	<b>721,659</b>	<b>731,100</b>
<b>NURSING DEPARTMENT</b>				
01-05140-0100	Director of Nursing Salary	49,200	49,121	48,600
01-05140-0200	Registered Nurses' Salaries	500,000	476,207	509,300
01-05140-0300	Licensed Practical Nurses' Salaries	100,000	119,514	96,100
01-05140-0400	Nurses Aides' Salaries	1,064,000	1,073,604	1,045,600
01-05140-0900	Longevity Pay	22,800	18,072	24,000
01-05140-1000	Social Security (FICA)	131,000	128,848	131,900
01-05140-1100	Life Insurance	1,000	817	1,100
01-05140-1200	Health Insurance	205,900	182,973	203,500
01-05140-1300	Retirement	27,500	34,384	36,900
01-05140-1400	Worker's Compensation	96,000	52,333	84,500
01-05140-1500	Unemployment Insurance	5,200	1,837	5,200
01-05140-1700	Education and Conferences	3,000	2,490	2,900
01-05140-1800	Employee Physicals	1,200	1,384	2,000
01-05140-3900	Other Supplies and Expenses	4,000	5,439	5,000
01-05140-7000	Travel	1,000	487	1,000
01-05140-8200	Equipment Repair/Maintenance Contracts	6,000	2,897	5,000
01-05140-8800	Equipment Rental	1,700	1,019	1,700
01-05140-9700	New Equipment	16,500	12,404	15,500
01-05140-9900	Retiree Benefits	20,500	22,255	24,200
<b>TOTAL NURSING DEPARTMENT</b>		<b>2,256,500</b>	<b>2,186,084</b>	<b>2,244,000</b>
<b>HEALTH INFORMATION MANAGEMENT</b>				
01-05141-0100	Health Information Management Director	25,100	24,903	24,800
01-05141-0200	Health Information Clerk	0	0	8,500
01-05141-0900	Longevity Pay	1,000	1,100	1,100
01-05141-1000	Social Security (FICA)	2,000	1,989	2,600
01-05141-1100	Life Insurance	50	24	50
01-05141-1300	Retirement	900	1,010	1,100
01-05141-1400	Worker's Compensation	100	-387	100

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
01-05141-1500	Unemployment Insurance	50	6	100
01-05141-1700	Education and Conferences	1,500	1,278	1,500
01-05141-1800	Employee Physicals	0	0	50
01-05141-3600	Office Supplies	300	272	300
01-05141-7000	Travel	300	80	300
01-05141-8200	Record Reproduction	0	0	2,000
01-05141-9700	New Equipment	900	121	500
<b>TOTAL HEALTH INFORMATION MGMT.</b>		<b>32,200</b>	<b>30,395</b>	<b>43,000</b>
<b>STAFF DEVELOPMENT</b>				
01-05142-0100	Staff Development Director	22,000	21,965	22,000
01-05142-0900	Longevity Pay	200	200	250
01-05142-1000	Social Security (FICA)	1,800	1,696	1,700
01-05142-1100	Life Insurance	50	12	50
01-05142-1300	Retirement	750	854	950
01-05142-1400	Worker's Compensation	1,300	713	1,100
01-05142-1500	Unemployment Insurance	50	13	50
01-05142-1700	Education and Conferences	800	374	800
01-05142-1900	In House Education	1,500	615	1,500
01-05142-3800	Infection Control Expense	2,700	2,090	3,100
01-05142-3900	Other Supplies and Expenses	800	427	800
01-05142-7000	Travel	400	223	700
01-05142-8200	Equipment Repair/Maintenance Contracts	150	0	150
01-05142-9700	New Equipment	500	0	500
<b>TOTAL STAFF DEVELOPMENT</b>		<b>33,000</b>	<b>29,182</b>	<b>33,650</b>
<b>QUALITY MANAGEMENT</b>				
01-05143-0100	Quality Management Director's Salary	22,000	21,965	22,000
01-05143-0900	Longevity Pay	200	200	250
01-05143-1000	Social Security (FICA)	1,800	1,695	1,700
01-05143-1100	Life Insurance	50	12	50
01-05143-1300	Retirement	750	854	950
01-05143-1400	Worker's Compensation	1,300	713	1,100
01-05143-1500	Unemployment Insurance	50	-8	50
01-05143-1700	Education and Conferences	300	0	300
01-05143-3600	Office Supplies	400	181	300
01-05143-3700	Publications	400	0	400
01-05143-7000	Travel	400	0	300
01-05143-9700	New Equipment	200	181	0
<b>TOTAL QUALITY MANAGEMENT</b>		<b>27,850</b>	<b>25,793</b>	<b>27,400</b>
<b>PLANT OPERATIONS</b>				
01-05150-0100	Plant Manager's Salary	31,600	29,386	31,500
01-05150-0200	Maintenance Salaries	29,300	26,794	29,500

**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
01-05150-0900	Longevity Pay	900	1,090	1,200
01-05150-1000	Social Security (FICA)	4,700	4,136	4,800
01-05150-1100	Life Insurance	50	36	50
01-05150-1200	Health Insurance	7,650	7,604	7,650
01-05150-1300	Retirement	1,800	2,214	2,700
01-05150-1400	Worker's Compensation	3,400	2,286	3,000
01-05150-1500	Unemployment Insurance	150	9	150
01-05150-1700	Education and Conferences	200	0	200
01-05150-1800	Employee Physicals	50	45	0
01-05150-2800	Auxiliary Building Expense	3,500	3,919	3,750
01-05150-2900	Outside Services	30,000	27,604	30,000
01-05150-3900	Supplies and Expenses	5,000	5,375	5,000
01-05150-6100	Electricity	65,000	63,306	65,000
01-05150-6200	Pyrofax Gas	12,000	12,005	12,000
01-05150-6300	Water	2,500	2,252	2,500
01-05150-6400	Sewer	11,900	11,665	11,900
01-05150-6500	Fuel	28,000	31,317	31,500
01-05150-7000	Travel	0	0	500
01-05150-7900	Vehicle Supplies and Expenses	3,500	3,050	3,500
01-05150-8100	Building Repairs	20,000	17,124	20,000
01-05150-8200	Equipment Repair/Maintenance Contracts	1,000	891	1,000
01-05150-8400	Snow Removal	4,000	4,651	4,000
01-05150-9700	New Equipment	5,000	1,232	3,000
01-05150-9900	Retiree Benefits	1,500	1,640	1,700
<b>TOTAL PLANT OPERATIONS</b>		<b>272,700</b>	<b>259,632</b>	<b>276,100</b>
<b>LAUNDRY DEPARTMENT</b>				
01-05160-0100	Laundry Supervisor's Salary	14,000	13,833	13,800
01-05160-0200	Laundry Aides' Salaries	90,400	89,971	90,300
01-05160-0900	Longevity Pay	3,900	4,200	4,400
01-05160-1000	Social Security (FICA)	8,200	8,092	8,300
01-05160-1100	Life Insurance	100	60	100
01-05160-1200	Health Insurance	13,900	11,213	8,900
01-05160-1300	Retirement	3,600	3,829	4,600
01-05160-1400	Worker's Compensation	6,000	3,261	5,300
01-05160-1500	Unemployment Insurance	300	56	300
01-05160-1700	Education and Conferences	200	90	200
01-05160-1800	Employee Physicals	150	138	250
01-05160-3700	Linens	15,000	13,005	15,000
01-05160-3900	Laundry Supplies and Expenses	23,000	24,220	26,000
01-05160-8200	Equipment Repair/Maintenance Contracts	4,000	2,180	4,000
01-05160-9700	New Equipment	2,700	1,432	1,700
01-05160-9900	Retiree Benefits	100	103	150
<b>TOTAL LAUNDRY DEPARTMENT</b>		<b>185,550</b>	<b>175,682</b>	<b>183,300</b>



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
<b>HOUSEKEEPING DEPARTMENT</b>				
01-05170-0100	Executive Housekeeper Salary	14,000	13,833	13,800
01-05170-0200	Porter Salary	18,700	18,153	19,100
01-05170-0300	Housekeeping Aides' Salaries	139,900	134,283	141,100
01-05170-0900	Longevity Pay	3,400	3,987	4,700
01-05170-1000	Social Security (FICA)	13,300	12,590	13,800
01-05170-1100	Life Insurance	150	108	150
01-05170-1200	Health Insurance	31,300	28,589	27,200
01-05170-1300	Retirement	5,400	6,313	7,700
01-05170-1400	Worker's Compensation	9,700	5,303	8,600
01-05170-1500	Unemployment Insurance	600	70	500
01-05170-1700	Education and Conferences	200	30	200
01-05170-1800	Employee Physicals	100	0	500
01-05170-2900	Outside Services	18,000	14,670	16,500
01-05170-3900	Housekeeping Supplies and Expenses	17,000	13,284	18,000
01-05170-8200	Equipment Repair/Maintenance Contracts	500	271	500
01-05170-9700	New Equipment	1,800	1,579	3,500
01-05170-9800	Furnishings	4,500	3,816	4,100
01-05170-9900	Retiree Benefits	150	103	200
<b>TOTAL HOUSEKEEPING DEPARTMENT</b>		<b>278,700</b>	<b>256,981</b>	<b>280,150</b>
<b>PHYSICIANS &amp; CONSULTANTS</b>				
01-05180-2200	Physician Services	5,200	5,200	5,200
01-05180-2300	Pharmacist Services	3,000	2,653	3,000
01-05180-2400	Dentist Services	7,800	7,800	8,700
01-05180-3100	Medical and Surgical Supplies	60,000	59,218	63,000
01-05180-3400	Mental Health Consultant	2,500	2,494	2,700
01-05180-3600	Mental Health Services for Residents	1,000	1,197	2,500
<b>TOTAL PHYSICIANS &amp; CONSULTANTS</b>		<b>79,500</b>	<b>78,562</b>	<b>85,100</b>
<b>ACTIVITIES</b>				
01-05191-0100	Activity Director's Salary	16,500	16,478	16,400
01-05191-0200	Activity Aides' Salaries	110,300	107,085	116,700
01-05191-0900	Longevity Pay	1,700	3,000	3,400
01-05191-1000	Social Security (FICA)	9,700	9,009	10,400
01-05191-1100	Life Insurance	100	84	100
01-05191-1200	Health Insurance	27,900	26,615	25,000
01-05191-1300	Retirement	3,000	3,826	4,600
01-05191-1400	Worker's Compensation	7,100	4,202	6,000
01-05191-1500	Unemployment Insurance	500	53	400
01-05191-1700	Education and Conferences	750	105	750
01-05191-1800	Employee Physicals	200	95	50
01-05191-2300	Consultant Services	400	400	400
01-05191-2900	Chaplain Services	1,000	950	1,000
01-05191-3600	Beauty Shop Supplies	750	400	750

**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
01-05191-3900	Other Supplies and Expenses	6,500	5,241	7,000
01-05191-4000	Gift Shop	0	34	0
01-05191-6700	Advertising	100	0	100
01-05191-7000	Travel	400	221	400
01-05191-8200	Equipment Repair/Maintenance Contracts	200	0	200
01-05191-9700	New Equipment	3,700	2,874	3,000
<b>TOTAL ACTIVITIES</b>		<b>190,800</b>	<b>180,669</b>	<b>196,650</b>
<b>SOCIAL SERVICES</b>				
01-05192-0100	Social Services Director's Salary	16,500	16,476	16,400
01-05192-0900	Longevity Pay	500	600	600
01-05192-1000	Social Security (FICA)	1,300	1,224	1,300
01-05192-1100	Life Insurance	50	12	50
01-05192-1200	Health Insurance	2,600	2,566	2,600
01-05192-1300	Retirement	600	663	750
01-05192-1400	Worker's Compensation	1,000	565	900
01-05192-1500	Unemployment Insurance	0	-8	0
01-05192-1700	Education and Conferences	750	25	500
01-05192-1800	Employee Physicals	0	5	0
01-05192-3900	Other Supplies and Expenses	200	13	200
01-05192-7000	Travel	500	0	400
01-05192-9700	New Equipment	500	235	0
<b>TOTAL SOCIAL SERVICES</b>		<b>24,500</b>	<b>22,374</b>	<b>23,700</b>
<b>PHYSICAL THERAPY</b>				
01-05193-0100	Physical Therapy Aides' Salaries	37,700	41,150	37,200
01-05193-0900	Longevity Pay	1,400	1,600	1,700
01-05193-1000	Social Security (FICA)	3,000	3,089	3,000
01-05193-1100	Life Insurance	50	26	50
01-05193-1200	Health Insurance	3,900	5,386	7,700
01-05193-1300	Retirement	800	1,302	1,800
01-05193-1400	Worker's Compensation	2,200	3,078	3,000
01-05193-1500	Unemployment Insurance	150	14	100
01-05193-1700	Education and Conferences	400	30	400
01-05193-2300	Consultant Services	16,000	16,546	16,600
01-05193-3900	Physical Therapy Supplies and Expenses	1,000	829	750
01-05193-7000	Travel	100	0	100
01-05193-9700	Physical Therapy Equipment	1,200	1,110	1,300
<b>TOTAL PHYSICAL THERAPY</b>		<b>67,900</b>	<b>74,160</b>	<b>73,700</b>
<b>OCCUPATIONAL THERAPY</b>				
01-05194-2300	Consultant Services	6,000	5,310	7,500

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
01-05194-3900	Other Supplies and Expenses	500	508	500
	<b>TOTAL OCCUPATIONAL THERAPY</b>	<b>6,500</b>	<b>5,818</b>	<b>8,000</b>
	<b>TOTAL W.S. NURSING HOSPITAL</b>	<b>4,554,300</b>	<b>4,446,732</b>	<b>4,616,350</b>

**NURSING HOSPITAL SPECIALS**

01-09256-9701	Computer System	35,000	33,981	0
01-09256-9702	Electrical Upgrade - Third Floor	25,000	13,041	0
01-09256-9703	Automatic Door - Basement	0	0	5,500
01-09256-9704	Electrical Upgrade - Second Floor	0	0	20,000
01-09256-9705	Draperies - Third Floor	0	0	6,500
	<b>TOTAL WSNH SPECIALS</b>	<b>60,000</b>	<b>47,023</b>	<b>32,000</b>

**BERLIN NURSING HOME**

**ADMINISTRATION**

02-05600-0100	Administrator's Salary	56,800	55,470	58,100
02-05600-0200	Office Manager's Salary	35,900	34,692	28,600
02-05600-0300	Office Staff Salaries	60,700	57,200	55,800
02-05600-0400	Computer Systems Administrator	4,800	4,957	4,900
02-05600-0900	Longevity Pay	2,100	2,151	2,500
02-05600-1000	Social Security (FICA)	12,100	11,632	11,500
02-05600-1100	Life Insurance	150	121	200
02-05600-1200	Health Insurance	9,100	7,321	6,100
02-05600-1300	Retirement	5,600	5,284	5,700
02-05600-1400	Worker's Compensation	3,600	568	3,200
02-05600-1500	Unemployment Insurance	700	73	600
02-05600-1700	Education and Conferences	2,000	1,626	2,500
02-05600-1900	Employee Recognition	1,500	898	1,600
02-05600-2000	Legal Services	2,000	20,188	10,000
02-05600-2100	Audit Services	4,000	4,075	4,200
02-05600-2300	Consultant Services	2,500	1,500	2,500
02-05600-3500	Dues/Licenses	3,000	2,196	3,000
02-05600-3600	Office Supplies	10,400	7,812	10,400
02-05600-3700	Subscriptions and Periodicals	1,200	520	1,200
02-05600-3800	Postage	3,100	2,489	3,100
02-05600-3900	Other Supplies and Expenses	2,500	965	2,500
02-05600-6700	Advertising	300	566	450
02-05600-6800	Telephone	11,000	10,164	10,000
02-05600-7000	Travel	2,500	2,777	3,000
02-05600-7500	Bad Debts/Allowances & Recovery	1,000	2,326	1,000
02-05600-8200	Equipment Repair/Maintenance Contracts	7,000	5,529	6,000
02-05600-9300	Property Liability Insurance	10,000	9,720	9,800

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
02-05600-9700	New Equipment	1,500	-763	6,000
02-05600-9900	Retiree Benefits	6,100	6,514	7,000
<b>TOTAL ADMINISTRATION</b>		<b>263,150</b>	<b>258,570</b>	<b>261,450</b>
<b>PROPERTY EXPENSE</b>				
02-05610-9100	Interest on Bonded Debt	12,900	12,875	11,000
02-05610-9200	Interest on Long-Term Notes	5,900	4,961	7,000
<b>TOTAL PROPERTY EXPENSE</b>		<b>18,800</b>	<b>17,836</b>	<b>18,000</b>
<b>DIETARY DEPARTMENT</b>				
02-05630-0100	Dietary Supervisor Salary	38,000	37,902	37,500
02-05630-0200	Cooks' Salaries	88,000	86,771	86,400
02-05630-0300	Dietary Aides' Salaries	177,900	177,132	177,900
02-05630-0400	Assistant Dietary Supervisor Salary	24,400	14,034	22,900
02-05630-0900	Longevity Pay	10,000	10,593	11,100
02-05630-1000	Social Security (FICA)	25,600	24,553	25,700
02-05630-1100	Life Insurance	200	149	250
02-05630-1200	Health Insurance	31,600	31,021	32,300
02-05630-1300	Retirement	11,400	9,498	10,950
02-05630-1400	Worker's Compensation	18,700	10,988	16,500
02-05630-1500	Unemployment Insurance	2,500	204	2,000
02-05630-1700	Education and Conferences	700	686	700
02-05630-1800	Employee Physicals	500	494	500
02-05630-2300	Consultant Services	15,500	17,560	16,700
02-05630-3800	Dishes and Glassware	500	587	500
02-05630-3900	Dietary Supplies and Expenses	17,600	19,142	19,000
02-05630-5000	Food	185,000	177,871	175,000
02-05630-6200	Cooking Gas	2,600	2,517	2,500
02-05630-7000	Travel	400	319	500
02-05630-8200	Equipment Repair/Maintenance Contracts	4,000	2,992	4,000
02-05630-9700	New Equipment	1,500	2,889	3,800
02-05630-9900	Retiree Benefits	0	0	1,600
<b>TOTAL DIETARY DEPARTMENT</b>		<b>656,600</b>	<b>627,900</b>	<b>648,300</b>
<b>NURSING DEPARTMENT</b>				
02-05640-0100	Director of Nursing Salary	44,400	43,853	44,800
02-05640-0200	Registered Nurses' Salaries	485,600	488,899	483,000
02-05640-0300	Licensed Practical Nurses' Salaries	232,700	252,953	245,700
02-05640-0400	Nurses Aides' Salaries	1,055,000	1,040,967	1,064,200
02-05640-0900	Longevity Pay	26,900	27,481	29,000
02-05640-1000	Social Security (FICA)	139,800	138,911	142,800
02-05640-1100	Life Insurance	900	777	1,100
02-05640-1200	Health Insurance	183,200	174,364	162,000
02-05640-1300	Retirement	22,900	19,730	21,100



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
02-05640-1400	Worker's Compensation	102,000	55,220	89,500
02-05640-1500	Unemployment Insurance	14,200	1,240	11,000
02-05640-1700	Education and Conferences	5,000	1,763	5,000
02-05640-1800	Employee Physicals	2,300	1,817	6,200
02-05640-3100	Medical and Surgical Supplies	82,000	76,013	85,000
02-05640-3900	Other Supplies and Expenses	7,700	7,980	8,200
02-05640-7000	Travel	750	293	700
02-05640-8200	Equipment Repair/Maintenance Contracts	3,500	2,649	7,400
02-05640-8800	Equipment Rental	500	833	800
02-05640-9700	New Equipment	6,600	6,442	6,400
02-05640-9900	Retiree Benefits	10,800	5,847	12,000
<b>TOTAL NURSING DEPARTMENT</b>		<b>2,426,750</b>	<b>2,348,034</b>	<b>2,425,900</b>
<b>HEALTH INFORMATION MANAGEMENT</b>				
02-05641-0100	Health Information Management Director	22,300	21,975	22,400
02-05641-0200	Health Information Clerks	31,800	33,963	32,700
02-05641-0900	Longevity Pay	400	220	350
02-05641-1000	Social Security (FICA)	4,100	4,143	4,300
02-05641-1100	Life Insurance	50	36	50
02-05641-1200	Health Insurance	5,100	5,132	5,200
02-05641-1300	Retirement	900	846	1,000
02-05641-1400	Worker's Compensation	200	-769	200
02-05641-1500	Unemployment Insurance	400	79	400
02-05641-1700	Education and Conferences	500	152	500
02-05641-1800	Employee Physicals	200	0	200
02-05641-2400	Consultant Services	1,500	500	600
02-05641-3600	Office Supplies	1,500	1,423	2,000
02-05641-7000	Travel	200	0	200
02-05641-8200	Equipment Repair/Maintenance Contracts	400	154	400
02-05641-9700	New Equipment	1,000	904	2,000
<b>TOTAL HEALTH INFORMATION MGMT.</b>		<b>70,550</b>	<b>68,759</b>	<b>72,500</b>
<b>STAFF DEVELOPMENT</b>				
02-05642-0100	Staff Development Director	22,000	21,965	22,000
02-05642-0900	Longevity Pay	500	550	600
02-05642-1000	Social Security (FICA)	1,700	1,705	1,700
02-05642-1100	Life Insurance	50	12	50
02-05642-1200	Health Insurance	1,100	1,124	1,200
02-05642-1300	Retirement	900	869	1,000
02-05642-1400	Worker's Compensation	1,250	703	1,100
02-05642-1500	Unemployment Insurance	50	-8	50
02-05642-1700	In House Education	400	290	400
02-05642-2300	Consultant Services	1,500	1,449	1,500
02-05642-3800	Infection Control Expense	350	296	500
02-05642-3900	Other Supplies and Expenses	1,800	1,044	900
02-05642-7000	Travel	300	156	300

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
02-05642-8200	Equipment Repair/Maintenance Contracts	200	0	200
02-05642-9700	New Equipment	300	199	1,100
<b>TOTAL STAFF DEVELOPMENT</b>		<b>32,400</b>	<b>30,355</b>	<b>32,600</b>
<b>QUALITY MANAGEMENT</b>				
02-05643-0100	Quality Management Director's Salary	22,000	21,965	22,000
02-05643-0900	Longevity Pay	500	550	600
02-05643-1000	Social Security (FICA)	1,700	1,705	1,700
02-05643-1100	Life Insurance	50	12	50
02-05643-1200	Health Insurance	1,100	1,124	1,200
02-05643-1300	Retirement	900	869	1,000
02-05643-1400	Worker's Compensation	1,250	703	1,100
02-05643-1500	Unemployment Insurance	50	13	50
02-05643-1700	Education and Conferences	500	30	500
02-05643-2300	Consultant Services	500	400	500
02-05643-3900	Other Supplies and Expenses	250	196	300
02-05643-7000	Travel	400	51	400
<b>TOTAL QUALITY MANAGEMENT</b>		<b>29,200</b>	<b>27,618</b>	<b>29,400</b>
<b>PLANT OPERATIONS</b>				
02-05650-0100	Plant Manager's Salary	27,200	27,171	27,000
02-05650-0200	Maintenance Salaries	25,700	22,857	25,700
02-05650-0900	Longevity Pay	0	200	0
02-05650-1000	Social Security (FICA)	4,000	3,519	4,050
02-05650-1100	Life Insurance	50	36	50
02-05650-1200	Health Insurance	8,900	10,043	10,300
02-05650-1300	Retirement	2,000	1,908	2,200
02-05650-1400	Worker's Compensation	2,900	1,953	2,700
02-05650-1500	Unemployment Insurance	300	0	300
02-05650-1700	Education and Conferences	500	0	500
02-05650-1800	Employee Physicals	200	0	100
02-05650-2800	Biohazardous Waste Disposal	2,000	1,075	2,000
02-05650-2900	Outside Services	13,000	6,563	13,000
02-05650-3900	Plant Operation Supplies	7,000	9,115	8,000
02-05650-6100	Electricity	64,000	60,499	55,000
02-05650-6300	Water	24,000	20,909	26,000
02-05650-6400	Sewer	25,000	26,962	25,000
02-05650-6500	Fuel	26,000	25,558	28,000
02-05650-7000	Travel	300	190	300
02-05650-7900	Vehicle Supplies and Expenses	4,000	3,077	4,000
02-05650-8100	Building Repairs	12,500	9,785	12,500
02-05650-8200	Equipment Repair/Maintenance Contracts	5,000	12,767	10,900
02-05650-8400	Snow Removal	3,750	3,609	4,500
02-05650-9700	New Equipment	5,100	5,776	7,900
<b>TOTAL PLANT OPERATIONS</b>		<b>263,400</b>	<b>253,571</b>	<b>270,000</b>

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
<b>LAUNDRY DEPARTMENT</b>				
02-05660-0100	Laundry Supervisor Salary	13,400	13,315	13,200
02-05660-0200	Laundry Aides' Salaries	102,400	106,030	102,900
02-05660-0900	Longevity Pay	2,600	3,265	3,200
02-05660-1000	Social Security (FICA)	9,000	9,185	9,200
02-05660-1100	Life Insurance	100	60	100
02-05660-1200	Health Insurance	10,200	10,201	10,200
02-05660-1300	Retirement	1,900	1,872	2,000
02-05660-1400	Worker's Compensation	6,500	3,757	5,800
02-05660-1500	Unemployment Insurance	1,200	9	1,000
02-05660-1700	Education and Conferences	300	0	200
02-05660-1800	Employee Physicals	400	0	300
02-05660-3700	Linens	16,500	11,832	19,000
02-05660-3900	Laundry Supplies and Expenses	12,100	10,310	12,700
02-05660-6200	Gas for Dryers	11,500	10,220	12,000
02-05660-7000	Travel	300	0	100
02-05660-8200	Equipment Repair/Maintenance Contracts	3,500	5,362	4,400
02-05660-9700	New Equipment	1,400	1,089	2,800
02-05660-9900	Retiree Benefits	100	94	100
<b>TOTAL LAUNDRY DEPARTMENT</b>		<b>193,400</b>	<b>186,600</b>	<b>199,200</b>
<b>HOUSEKEEPING DEPARTMENT</b>				
02-05670-0100	Executive Housekeeper Salary	13,400	13,315	13,200
02-05670-0200	Porter Salaries	101,800	102,706	103,400
02-05670-0300	Housekeeping Aides' Salaries	113,100	113,471	111,800
02-05670-0900	Longevity Pay	4,700	5,294	5,800
02-05670-1000	Social Security (FICA)	17,600	17,478	18,000
02-05670-1100	Life Insurance	150	96	150
02-05670-1200	Health Insurance	20,500	19,468	19,200
02-05670-1300	Retirement	3,700	3,496	4,000
02-05670-1400	Worker's Compensation	12,800	7,333	11,300
02-05670-1500	Unemployment Insurance	2,250	180	2,100
02-05670-1700	Education and Conferences	300	0	100
02-05670-1800	Employee Physicals	300	123	300
02-05670-3900	Housekeeping Supplies and Expenses	19,500	19,583	20,100
02-05670-7000	Travel	300	0	100
02-05670-8200	Equipment Repair/Maintenance Contracts	500	10	300
02-05670-9700	New Equipment	2,500	1,459	3,000
02-05670-9800	Furnishings	5,100	5,013	5,100
02-05670-9900	Retiree Benefits	8,500	8,835	9,300
<b>TOTAL HOUSEKEEPING DEPARTMENT</b>		<b>327,000</b>	<b>317,861</b>	<b>327,250</b>
<b>PHYSICIANS &amp; CONSULTANTS</b>				
02-05680-2200	Physician Services	500	0	300
02-05680-2300	Pharmacy Consultant	3,000	2,923	2,500

**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
02-05680-2400	Medical Director	5,200	5,200	5,200
02-05680-2500	Dentist Services	8,700	8,700	8,700
02-05680-2600	Mental Health Services for Residents	7,000	2,626	5,000
02-05680-2700	Mental Health Consultant	1,250	1,610	3,250
<b>TOTAL PHYSICIANS &amp; CONSULTANTS</b>		<b>25,650</b>	<b>21,059</b>	<b>24,950</b>
<b>ACTIVITIES</b>				
02-05691-0100	Activity Director's Salary	25,500	25,341	25,900
02-05691-0200	Activity Aides' Salaries	84,800	81,855	92,300
02-05691-0900	Longevity Pay	1,700	1,900	2,100
02-05691-1000	Social Security (FICA)	8,300	8,085	9,200
02-05691-1100	Life Insurance	100	60	100
02-05691-1200	Health Insurance	11,200	9,599	9,700
02-05691-1300	Retirement	3,700	3,464	4,100
02-05691-1400	Worker's Compensation	6,000	3,360	5,500
02-05691-1500	Unemployment Insurance	800	99	700
02-05691-1700	Education and Conferences	500	50	400
02-05691-1800	Employee Physicals	250	0	200
02-05691-2300	Consultant Services	1,200	745	300
02-05691-3900	Activity Supplies and Expenses	5,500	5,325	5,800
02-05691-7000	Travel	500	353	500
02-05691-8200	Equipment Repair/Maintenance Contracts	350	262	300
02-05691-9700	New Equipment	800	796	400
02-05691-9900	Retiree Benefits	2,300	2,130	1,600
<b>TOTAL ACTIVITIES</b>		<b>153,500</b>	<b>143,424</b>	<b>159,100</b>
<b>SOCIAL SERVICES</b>				
02-05692-0100	Social Services Director's Salary	24,900	25,603	29,000
02-05692-0900	Longevity Pay	750	822	800
02-05692-1000	Social Security (FICA)	1,900	1,856	2,300
02-05692-1100	Life Insurance	50	24	50
02-05692-1200	Health Insurance	5,150	5,132	5,150
02-05692-1400	Worker's Compensation	1,400	785	1,300
02-05692-1500	Unemployment Insurance	100	5	100
02-05692-1700	Education and Conferences	600	25	600
02-05692-3900	Social Services Supplies and Expenses	500	424	600
02-05692-7000	Travel	200	0	200
<b>TOTAL SOCIAL SERVICES</b>		<b>35,550</b>	<b>34,677</b>	<b>40,100</b>
<b>PHYSICAL THERAPY</b>				
02-05693-0100	Physical Therapy Aides' Salaries	45,400	41,876	48,000
02-05693-0900	Longevity Pay	1,500	1,600	1,700
02-05693-1000	Social Security (FICA)	3,550	3,265	3,800
02-05693-1100	Life Insurance	50	24	50



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
02-05693-1200	Health Insurance	3,050	2,882	2,250
02-05693-1300	Retirement	1,750	1,663	2,000
02-05693-1400	Worker's Compensation	2,500	1,501	2,300
02-05693-1500	Unemployment Insurance	300	13	300
02-05693-2300	Physical Therapy Consultant	14,500	13,118	14,500
02-05693-3900	Physical Therapy Supplies	800	458	800
02-05693-8200	Equipment Repair/Maintenance Contracts	100	0	100
<b>TOTAL PHYSICAL THERAPY</b>		<b>73,300</b>	<b>66,401</b>	<b>75,800</b>
<b>OCCUPATIONAL THERAPY</b>				
02-05694-2300	Consultant Services	5,300	7,384	6,700
02-05694-3900	Occupational Therapy Supplies	1,000	1,004	1,000
02-05694-8200	Equipment Repair/Maintenance Contracts	100	0	100
<b>TOTAL OCCUPATIONAL THERAPY</b>		<b>6,400</b>	<b>8,388</b>	<b>7,800</b>
<b>CHAPLAIN SERVICES</b>				
02-05695-2900	Chaplain Services	1,300	1,240	1,300
<b>TOTAL CHAPLAIN SERVICES</b>		<b>1,300</b>	<b>1,240</b>	<b>1,300</b>
<b>SPEECH CONSULTANT</b>				
02-05698-2300	Speech Contracted Services	4,700	3,552	4,700
<b>TOTAL SPEECH CONSULTANT</b>		<b>4,700</b>	<b>3,552</b>	<b>4,700</b>
<b>TOTAL BERLIN NURSING HOME</b>		<b>4,581,650</b>	<b>4,415,845</b>	<b>4,598,350</b>
<b>NURSING HOME SPECIALS</b>				
02-09258-9701	Milnor Washer	0	0	14,000
02-09258-9702	Replacement Windows	42,500	40,851	0
02-09258-9703	Telephone/Paging System	17,000	19,346	0
02-09258-9704	New Fire Alarm System	21,500	-100	24,000
02-09258-9705	Computer System	30,000	24,557	0
02-09258-9706	Time Clock	0	0	10,000
02-09258-9707	Resident Rooms Furniture	0	0	12,000
<b>TOTAL CCNH SPECIALS</b>		<b>111,000</b>	<b>84,654</b>	<b>60,000</b>

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
<b>COUNTY</b>				
<b>COUNTY ADMINISTRATION</b>				
03-04100-0100	Commissioners' Salaries	13,950	13,756	13,950
03-04100-0200	Employees' Salaries	24,700	26,474	25,200
03-04100-0900	Longevity Pay	100	210	100
03-04100-1000	Social Security (FICA)	3,000	2,801	3,000
03-04100-1100	Life Insurance	50	23	50
03-04100-1200	Health Insurance	3,450	3,146	3,400
03-04100-1300	Retirement	1,000	1,030	1,100
03-04100-1400	Worker's Compensation	150	78	150
03-04100-1500	Unemployment Insurance	100	0	0
03-04100-2000	Outside Legal Service	500	5,224	5,000
03-04100-3600	Office Supplies	1,500	1,710	2,000
03-04100-6700	Advertising	500	387	500
03-04100-7000	Employees' Travel and Expense	2,000	1,300	2,000
03-04100-7100	Commissioners' Travel and Expense	14,000	16,788	14,000
03-04100-9300	Property Liability Insurance	1,600	1,450	1,500
<b>TOTAL COUNTY ADMINISTRATION</b>		<b>66,600</b>	<b>74,379</b>	<b>71,950</b>
<b>COUNTY TREASURER</b>				
03-04101-0100	Treasurer's Salary	2,250	2,250	2,250
03-04101-0200	Deputy Treasurer's Salary	300	116	300
03-04101-1000	Social Security (FICA)	200	181	200
03-04101-1400	Worker's Compensation	50	8	50
03-04101-3900	Other Supplies and Expenses	500	289	500
03-04101-9400	Fidelity Bonds	200	22	100
<b>TOTAL COUNTY TREASURER</b>		<b>3,500</b>	<b>2,866</b>	<b>3,400</b>
<b>COUNTY AUDITORS</b>				
03-04102-2100	Audit Services	4,000	4,075	4,200
<b>TOTAL COUNTY AUDITORS</b>		<b>4,000</b>	<b>4,075</b>	<b>4,200</b>
<b>COUNTY REPORT</b>				
03-04103-6700	Printing Expense	3,000	2,729	3,000
<b>TOTAL COUNTY REPORT</b>		<b>3,000</b>	<b>2,729</b>	<b>3,000</b>
<b>COUNTY ATTORNEY</b>				
03-04110-0100	Attorney's Salary	35,000	35,000	35,000
03-04110-0200	Assistant Attorney Salary	40,000	40,768	42,000
03-04110-0300	Secretarial Salary	18,700	18,701	19,300

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
03-04110-1000	Social Security (FICA)	7,200	6,902	7,400
03-04110-1100	Life Insurance	100	22	100
03-04110-1200	Health Insurance	12,500	11,658	12,600
03-04110-1300	Retirement	2,400	2,289	2,600
03-04110-1400	Worker's Compensation	500	261	600
03-04110-1500	Unemployment Insurance	100	-11	100
03-04110-2300	Insurance Deductible	2,000	0	1,000
03-04110-2900	Clerical Services	10,000	8,579	0
03-04110-3600	Office Supplies	2,500	2,555	2,500
03-04110-3700	Dues and Subscriptions	600	980	1,000
03-04110-3800	Postage	1,700	1,050	1,700
03-04110-3900	Other Supplies and Expenses	5,000	4,083	2,000
03-04110-6800	Communications	3,000	7,993	5,000
03-04110-7000	Travel	6,000	4,948	4,000
03-04110-8200	Equipment Repair/Maintenance Contracts	2,000	2,197	2,000
03-04110-8800	Office Rent	3,900	6,034	9,600
03-04110-9300	Property Liability Insurance	2,500	1,810	1,800
03-04110-9700	New Equipment and Furniture	0	0	0
03-04110-9800	Law Library	2,000	695	2,000

**TOTAL COUNTY ATTORNEY**

**157,700**

**156,513**

**152,300**

**VICTIM/WITNESS ADVOCACY PROGRAM**

03-04111-0100	Program Coordinator's Salary	29,000	29,510	31,200
03-04111-0900	Longevity Pay	0	0	200
03-04111-1000	Social Security (FICA)	2,200	2,135	2,400
03-04111-1100	Life Insurance	25	12	25
03-04111-1200	Health Insurance	3,900	3,802	3,900
03-04111-1300	Retirement	1,100	1,140	1,350
03-04111-1400	Worker's Compensation	150	97	200
03-04111-1500	Unemployment Insurance	100	3	100
03-04111-1700	Education and Conferences	200	140	200
03-04111-2100	Audit Expense	500	500	500
03-04111-3600	Office Supplies	1,250	450	1,000
03-04111-3700	Dues/Licenses/Subscriptions	50	0	50
03-04111-3800	Postage	800	214	600
03-04111-6700	Advertising	25	0	25
03-04111-6800	Communications	2,500	3,438	2,500
03-04111-7000	Travel	2,500	2,214	2,500
03-04111-8200	Equipment Repair and Rental	1,500	2,368	1,500
03-04111-8800	Office Rent	2,000	2,404	4,400
03-04111-9300	Property Liability Insurance	100	114	100
03-04111-9700	New Equipment	1,500	746	950

**TOTAL VICTIM/WITNESS ADVOCACY**

**49,400**

**49,287**

**53,700**

**VIOLENCE AGAINST WOMEN**

03-04112-0100	Training Salaries	0	2,000	1,300
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**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
03-04112-1000	Social Security (FICA)	0	153	100
03-04112-1300	Retirement	0	74	50
03-04112-3900	Other Supplies and Expenses	0	362	250

<b>TOTAL VIOLENCE AGAINST WOMEN</b>	<b>0</b>	<b>2,589</b>	<b>1,700</b>
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**REGISTER OF DEEDS**

03-04120-0100	Register's Salary	23,000	23,000	25,000
03-04120-0200	Clerks' Salaries	51,200	50,308	51,700
03-04120-0900	Longevity Pay	700	700	800
03-04120-1000	Social Security (FICA)	5,800	5,662	6,000
03-04120-1100	Life Insurance	50	46	50
03-04120-1300	Retirement	2,400	2,332	2,700
03-04120-1400	Worker's Compensation	300	152	300
03-04120-1500	Unemployment Insurance	200	20	200
03-04120-1700	Education and Conferences	800	671	800
03-04120-2900	Outside Services	4,700	3,321	0
03-04120-3500	Record Books	1,000	1,004	1,200
03-04120-3600	Office Supplies and Expenses	6,700	5,899	6,500
03-04120-3700	Printing Expense	1,400	1,604	1,200
03-04120-6800	Communications	3,600	3,574	2,600
03-04120-7000	Travel	400	136	400
03-04120-8200	Book Repair and Reproduction	2,700	125	4,200
03-04120-8700	Rent	12,600	6,709	20,200
03-04120-8800	Equipment Maintenance and Lease	36,200	30,051	37,800
03-04120-9100	Interest - Capital Loans	500	454	0
03-04120-9300	Property Liability Insurance	1,000	1,033	1,300
03-04120-9700	New Equipment	1,000	1,165	1,300

<b>TOTAL REGISTER OF DEEDS</b>	<b>156,250</b>	<b>137,964</b>	<b>164,250</b>
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**REGISTER OF DEEDS SPECIALS**

03-04121-9701	Optical Disk Conversion	0	0	0
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<b>TOTAL REGISTER OF DEEDS SPEC.</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**SHERIFF'S DEPARTMENT**

03-04140-0100	Sheriff's Salary	2,000	2,000	2,000
03-04140-0101	Sheriff's Transportation Salary	10,000	9,428	10,200
03-04140-0102	Sheriff's Court Attendance Salary	1,000	500	500
03-04140-0103	Sheriff's Juvenile Transport Salary	2,000	688	600
03-04140-0104	Sheriff's Forest Patrol Salary	1,500	1,869	1,500
03-04140-0105	Sheriff's Extradition Salary	0	100	100
03-04140-0200	Clerk's Salary	15,000	14,655	18,400
03-04140-0400	Deputy Transportation Salaries	19,000	29,377	28,000
03-04140-0500	Deputy Training Salaries	1,000	1,950	2,500
03-04140-0600	Deputy Court Attendance Salaries	42,000	38,005	37,500



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
03-04140-0700	Deputy Juvenile Transport Salaries	2,400	620	1,500
03-04140-0800	Deputy Forest Patrol Salaries	8,000	6,826	7,000
03-04140-1000	Social Security (FICA)	7,400	8,267	8,400
03-04140-1100	Life Insurance	0	5	50
03-04140-1300	Retirement	800	508	750
03-04140-1400	Worker's Compensation	3,300	1,695	4,000
03-04140-1500	Unemployment Insurance	700	89	700
03-04140-1700	Officer Training Materials	1,500	505	500
03-04140-2900	Other Services - Extradition	2,000	2,418	3,200
03-04140-3600	Office Supplies	900	905	1,000
03-04140-3900	Other Supplies and Expenses	600	434	900
03-04140-4100	Sheriff's Transportation Expenses	11,000	9,665	11,000
03-04140-4200	Deputy Transportation Expenses	18,000	25,724	26,400
03-04140-4300	Deputy Training Expenses	500	1,258	1,500
03-04140-4400	Sheriff's Court Attendance Expenses	3,500	333	500
03-04140-4500	Deputy Court Attendance Expenses	9,000	19,739	22,500
03-04140-4600	Sheriff's Forest Patrol Expenses	500	726	1,000
03-04140-4700	Deputy Forest Patrol Expenses	3,000	2,529	3,500
03-04140-5200	Uniforms	2,000	1,068	2,000
03-04140-6800	Communications	10,000	6,898	10,000
03-04140-8700	Rent	1,500	2,084	4,400
03-04140-9300	Property Liability Insurance	14,500	13,204	13,800
03-04140-9700	New Equipment	4,500	751	4,500
03-04140-9800	Computer Equipment	11,900	11,703	0
<b>TOTAL SHERIFF'S DEPARTMENT</b>		<b>210,800</b>	<b>216,527</b>	<b>230,400</b>
<b>MEDICAL REFEREES</b>				
03-04150-2400	Medical Referees' Services	15,000	17,891	15,000
<b>TOTAL MEDICAL REFEREES</b>		<b>15,000</b>	<b>17,891</b>	<b>15,000</b>
<b>HUMAN SERVICES ADMINISTRATION</b>				
03-04192-0100	Human Services Director	8,800	9,088	9,400
03-04192-0200	Human Services Clerk	11,900	11,687	12,000
03-04192-0900	Longevity Pay	500	450	600
03-04192-1000	Social Security (FICA)	1,600	1,582	1,700
03-04192-1100	Life Insurance	50	18	50
03-04192-1200	Health Insurance	2,000	1,885	2,000
03-04192-1300	Retirement	800	823	1,000
03-04192-1400	Worker's Compensation	100	39	200
03-04192-1700	Education and Conferences	1,000	1,527	1,200
03-04192-3600	Office Supplies and Expenses	1,200	1,005	1,200
03-04192-6700	Advertising	500	274	500
03-04192-7000	Travel	1,000	596	800
03-04192-9700	New Equipment	500	467	500
<b>TOTAL HUMAN SERVICES ADMIN.</b>		<b>29,950</b>	<b>29,440</b>	<b>31,150</b>

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
<b>STATE ASSISTANCE PROGRAMS</b>				
03-04193-5400	Old Age Assistance	35,000	29,250	35,000
03-04193-5500	Aid to the Permanently/Totally Disabled	300,000	330,665	336,000
03-04193-5600	Intermediate Nursing Care	3,270,000	2,936,761	3,200,000
03-04193-5700	Rate Setting Bureau	14,000	9,989	13,000
03-04193-5800	Funerals - County Assisted Persons	1,000	750	1,000
<b>TOTAL STATE ASSISTANCE PROG.</b>		<b>3,620,000</b>	<b>3,307,415</b>	<b>3,585,000</b>
<b>CHILDREN, YOUTH &amp; FAMILIES SERVICES</b>				
03-04194-5000	Adoptive/Relative Home	15,000	14,138	18,000
03-04194-5200	Foster Care	18,000	28,184	25,000
03-04194-5300	Intermediate Group Home	12,000	25,366	25,000
03-04194-5400	General Group Home	15,000	0	5,000
03-04194-5500	Wilderness Facility	15,000	22,166	25,000
03-04194-5600	Secure Treatment	75,000	52,654	50,000
03-04194-5700	Secure Detention	20,000	23,015	20,000
03-04194-5800	Intensive Group Home	175,000	92,563	100,000
03-04194-5805	Shelter Care Facility	15,000	7,252	10,000
03-04194-5806	Emergency Home	1,000	569	1,000
03-04194-5900	Other Board and Care Service	25,000	29,234	30,000
03-04194-6000	Medical Services	2,000	11,583	15,000
03-04194-6100	Diagnostic Evaluation	2,000	2,379	3,000
03-04194-6200	Outpatient Counseling	10,000	6,810	8,000
03-04194-6300	Legal Representation	5,000	10,430	15,000
03-04194-6400	Home Based Services	15,000	14,617	12,000
03-04194-6405	Crisis Intervention Services	2,000	3,599	4,000
03-04194-6500	Parent Aid Services	2,000	18,835	20,000
03-04194-6505	Secure Transportation	3,000	572	1,000
03-04194-6600	Transportation	2,000	1,208	2,000
03-04194-6605	Accompanied Transportation	5,000	5,692	5,000
03-04194-6705	Outpatient Group Counseling	2,000	152	1,000
03-04194-6800	Respite Care	2,000	1,021	1,000
03-04194-6900	Added Foster Care	5,000	22,769	24,000
03-04194-7005	Community-Based Day Program	20,000	14,350	20,000
03-04194-7900	Other Ancillary Service	10,000	13,935	10,000
<b>TOTAL CHILDREN, YOUTH &amp; FAMILIES</b>		<b>473,000</b>	<b>423,093</b>	<b>450,000</b>
<b>PLACEMENT PREVENTION</b>				
03-04195-5300	Agency Grants	94,300	16,410	94,300
<b>TOTAL PLACEMENT PREVENTION</b>		<b>94,300</b>	<b>16,410</b>	<b>94,300</b>
<b>LONG-TERM CARE COUNSELOR</b>				
03-04196-0100	Counselor Salary	25,000	0	25,000

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
03-04196-1000	Social Security (FICA)	1,900	0	1,900
03-04196-1100	Life Insurance	0	0	25
03-04196-1200	Health Insurance	0	0	2,600
03-04196-1300	Retirement	0	0	1,000
03-04196-1400	Worker's Compensation	0	0	900
03-04196-1500	Unemployment Insurance	0	0	100
03-04196-3600	Office Supplies and Expenses	0	0	775
03-04196-7000	Travel	2,000	0	2,000
<b>TOTAL LONG-TERM COUNSELOR</b>		<b>28,900</b>	<b>0</b>	<b>34,300</b>

**CORRECTIONS DEPARTMENT**

03-06100-0100	Superintendent's Salary	58,000	57,428	60,000
03-06100-0200	Computer Systems Administrator	4,800	4,678	4,900
03-06100-0300	Sergeants' Salaries	101,200	100,375	102,500
03-06100-0400	Correctional Officers' Salaries	236,200	229,620	241,750
03-06100-0500	Corporals' Salaries	132,500	131,344	132,500
03-06100-0600	Training Salaries	6,000	2,653	6,000
03-06100-0700	Nurse's Salary	6,000	6,186	6,100
03-06100-0900	Longevity Pay	2,700	3,440	4,500
03-06100-1000	Social Security (FICA)	8,500	8,807	9,500
03-06100-1100	Life Insurance	350	284	350
03-06100-1200	Health Insurance	68,300	65,884	67,500
03-06100-1300	Retirement	15,500	17,339	21,000
03-06100-1400	Worker's Compensation	18,600	9,693	16,300
03-06100-1500	Unemployment Insurance	1,300	-139	1,300
03-06100-1600	Employee Meals	13,500	13,355	13,500
03-06100-1700	Education and Conferences	5,000	1,431	5,000
03-06100-1800	Employee Physicals	500	276	250
03-06100-1900	Training Supplies and Expenses	6,000	4,827	6,000
03-06100-2000	Legal Services/Costs	2,500	13,822	7,500
03-06100-2300	Physician Services	6,800	6,760	13,200
03-06100-2500	Medical Services	10,000	13,565	15,000
03-06100-2600	Psychological Services/Rehab. Programs	10,000	7,399	8,500
03-06100-2700	Dental Services	1,500	1,373	1,500
03-06100-2800	Electronic Monitoring Service	2,500	3,050	2,500
03-06100-2900	Hospitalization	15,000	15,407	15,000
03-06100-3600	Administrative Supplies	14,000	12,703	14,000
03-06100-3700	Publications	800	783	800
03-06100-3800	Inmate Clothing	2,500	3,296	3,000
03-06100-3900	Other Supplies and Expenses	17,000	17,776	17,000
03-06100-4000	Canteen Supplies	0	0	0
03-06100-4100	Inmate Pay	4,000	4,845	4,500
03-06100-5000	Food/Meals	90,000	126,782	120,000
03-06100-5200	Uniforms	3,500	3,416	3,500
03-06100-5600	Prisoners - Other Institutions	10,000	385	10,000
03-06100-6100	Electricity	15,000	16,383	16,500
03-06100-6400	Sewer	3,000	2,916	3,000
03-06100-6500	Fuel	8,500	7,797	8,500

**COÖS COUNTY**  
**BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
03-06100-7000	Travel	3,600	2,438	2,500
03-06100-7900	Vehicle Supplies and Expense	2,500	3,004	2,500
03-06100-8100	Building Repairs/Maintenance	10,000	5,990	10,000
03-06100-8200	Equipment Repair/Maintenance Contracts	5,000	5,242	5,000
03-06100-9100	Interest on Long-Term Notes	2,000	2,121	1,100
03-06100-9200	Interest on Bonded Debt	11,600	11,620	10,500
03-06100-9300	Property Liability Insurance	8,200	7,551	7,500
03-06100-9700	New Equipment	8,000	7,804	7,400
03-06100-9900	Retiree Benefits	7,100	7,569	7,500
<b>TOTAL CORRECTIONS DEPARTMENT</b>		<b>959,550</b>	<b>969,277</b>	<b>1,016,950</b>
<b>CORRECTIONS SPECIAL</b>				
03-06197-9701	Building Renovations and Equipment	8,000	6,802	8,000
03-06197-9702	Roof	0	0	14,000
<b>TOTAL CORRECTIONS SPECIAL</b>		<b>8,000</b>	<b>6,802</b>	<b>22,000</b>
<b>COOPERATIVE EXTENSION</b>				
03-08360-0200	Clerical Salaries	34,100	32,984	33,800
03-08360-0900	Longevity Pay	800	776	1,100
03-08360-1000	Social Security (FICA)	2,700	2,560	2,700
03-08360-1100	Life Insurance	50	24	50
03-08360-1200	Health Insurance	2,250	2,248	2,250
03-08360-1300	Retirement	800	652	900
03-08360-1400	Worker's Compensation	150	73	150
03-08360-1500	Unemployment Insurance	100	20	100
03-08360-1700	Education and Conferences	1,100	0	1,200
03-08360-2300	Contracted Services	38,000	38,000	38,000
03-08360-2900	Outside Services	3,250	1,814	3,000
03-08360-3600	Office Supplies and Expenses	6,500	6,325	6,500
03-08360-3700	Printing	400	404	400
03-08360-3800	Postage	1,600	1,350	1,600
03-08360-5300	Direct Transfer	0	0	0
03-08360-6100	Electricity	2,200	2,109	2,200
03-08360-6500	Fuel or Gas	700	453	700
03-08360-6800	Communications	6,200	5,296	5,900
03-08360-7000	Employees' Travel	16,000	14,191	16,800
03-08360-7100	Council's Travel	500	436	600
03-08360-7200	Employees' Travel EFNEP	3,000	2,877	3,400
03-08360-8100	Building Maintenance/Repairs	1,000	829	500
03-08360-8200	Equipment Repair/Maintenance Contracts	1,500	1,611	1,600
03-08360-9000	15 Year Loan Payment	17,500	16,430	17,500
03-08360-9300	Property Liability Insurance	50	371	400
03-08360-9400	Fidelity Bonds	100	0	0
03-08360-9700	New Equipment	4,500	4,500	3,400
<b>TOTAL COOPERATIVE EXTENSION</b>		<b>145,050</b>	<b>136,331</b>	<b>144,750</b>



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
<b>COÖS COUNTY CONSERVATION DISTRICT</b>				
03-08400-0100	Secretarial Salary	18,700	18,288	18,200
03-08400-0900	Longevity Pay	900	866	1,000
03-08400-1000	Social Security (FICA)	1,500	1,466	1,500
03-08400-1100	Life Insurance	25	12	25
03-08400-1300	Retirement	750	740	850
03-08400-1400	Worker's Compensation	75	36	75
03-08400-1500	Unemployment Insurance	50	7	50
<b>TOTAL CONSERVATION DISTRICT</b>		<b>22,000</b>	<b>21,415</b>	<b>21,700</b>
<b>DEBT SERVICE</b>				
03-09150-9200	Interest - Short-Term Notes	165,200	170,630	202,500
03-09160-9000	Principal - Long-Term Notes	208,700	208,700	192,600
03-09170-9000	Principal - Bonded Debt	80,000	80,000	80,000
<b>TOTAL DEBT SERVICE</b>		<b>453,900</b>	<b>459,330</b>	<b>475,100</b>
<b>COUNTY CONVENTION</b>				
03-09300-7400	Delegation Expenses	4,500	4,333	4,500
<b>TOTAL COUNTY CONVENTION</b>		<b>4,500</b>	<b>4,333</b>	<b>4,500</b>
<b>OTHER SPECIAL APPROPRIATIONS</b>				
03-09401-5300	Senior Meals	16,000	16,000	18,200
03-09402-5300	Retired Senior Volunteer Program	13,000	13,000	13,500
03-09403-5300	Family Planning	9,000	9,000	9,000
03-09404-5300	Community Contact	4,000	4,000	4,000
03-09405-5300	Response Program	3,000	3,000	3,000
03-09406-5300	Alzheimer's Project	5,000	5,000	5,500
03-09407-5300	Freedom Express	25,000	25,000	20,000
<b>TOTAL OTHER SPECIAL APPROP.</b>		<b>75,000</b>	<b>75,000</b>	<b>73,200</b>
<b>TOTAL COUNTY</b>		<b>6,580,400</b>	<b>6,113,665</b>	<b>6,652,850</b>

**FARM**

04-07100-0100	Farm Salaries	60,900	59,721	59,500
04-07100-0900	Longevity Pay	0	300	300
04-07100-1000	Social Security (FICA)	4,200	3,937	4,300
04-07100-1100	Life Insurance	50	24	50
04-07100-1200	Health Insurance	7,400	7,381	7,400
04-07100-1300	Retirement	1,800	1,996	2,200

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
04-07100-1400	Worker's Compensation	3,900	2,065	3,400
04-07100-1500	Unemployment Insurance	150	7	150
04-07100-1600	Employee Meals	1,500	1,533	1,500
04-07100-2600	Veterinary Services/Supplies	7,500	7,270	6,500
04-07100-2700	D.H.I.A. Expense	2,500	2,134	2,500
04-07100-2800	Breeding Service	3,700	3,636	3,500
04-07100-3600	Administrative Supplies and Expenses	4,500	4,534	4,500
04-07100-3700	Gasoline/Diesel/Oil	6,500	5,032	6,500
04-07100-3800	Sawdust/Bedding	5,000	5,140	6,000
04-07100-3900	Other Supplies and Expenses	11,000	10,813	12,000
04-07100-6100	Electricity/Utilities	2,500	2,456	2,500
04-07100-7000	Travel	250	210	250
04-07100-7400	Seed and Plants	1,500	2,121	1,500
04-07100-7500	Fertilizer and Lime	7,500	5,285	7,500
04-07100-7600	Sprays and Dust	1,000	1,648	1,500
04-07100-7700	Dairy Concentrates - Feeds	75,000	74,642	75,000
04-07100-7900	Feeds - Other	6,000	5,922	6,000
04-07100-8000	Equipment Repair	5,000	3,645	5,000
04-07100-8100	Building Maintenance/Repair	5,000	6,178	5,000
04-07100-8200	Vehicle Repair	2,500	4,035	3,000
04-07100-8500	Real Estate Taxes	8,200	7,465	7,300
04-07100-8600	Land Rental	1,250	250	1,250
04-07100-9100	Interest - Capital Loans	1,700	1,622	1,600
04-07100-9300	Property Liability Insurance	5,100	4,945	4,600
04-07100-9700	New Equipment	2,500	1,766	1,000
04-07100-9900	Retiree Benefits	200	206	1,800
<b>TOTAL FARM</b>		<b>245,800</b>	<b>237,918</b>	<b>245,100</b>

**LAND MANAGEMENT**

04-08100-2900	Consultant Fees	3,000	2,813	0
<b>TOTAL LAND MANAGEMENT</b>		<b>3,000</b>	<b>2,813</b>	<b>0</b>

**FARM SPECIALS**

04-09257-9701	Erosion Control Project	20,000	0	20,000
04-09257-9702	Tractor	26,000	26,000	0
04-09257-9703	Hi-Drive	0	0	12,500
04-09257-9704	Pasture Mats	0	0	5,000
<b>TOTAL FARM SPECIALS</b>		<b>46,000</b>	<b>26,000</b>	<b>37,500</b>

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
<b>FEDERAL FUNDS</b>				
<b>CATES HILL WATER TANK GRANT</b>				
05-08300-2000	Legal Services	5,000	0	0
05-08300-2400	Engineering Services	50,000	9,644	0
05-08300-2700	Grant Administrator	15,000	169	0
05-08300-2900	Construction Contract	320,000	0	0
05-08300-9000	Land Acquisition	10,000	0	0
<b>TOTAL WATER TANK GRANT</b>		<b>400,000</b>	<b>9,813</b>	<b>0</b>
<b>TOTAL FEDERAL FUNDS</b>		<b>400,000</b>	<b>9,813</b>	<b>0</b>

**UNINCORPORATED PLACES**

<b>GENERAL GOVERNMENT</b>				
06-09500-0100	Commissioners' Salaries	1,050	1,035	1,050
06-09500-0200	Salaries	27,000	27,147	28,700
06-09500-0900	Longevity Pay	100	100	100
06-09500-1000	Social Security (FICA)	2,100	2,095	2,300
06-09500-1100	Life Insurance	100	54	100
06-09500-1200	Health Insurance	7,500	7,214	7,500
06-09500-1300	Retirement	500	555	600
06-09500-1400	Worker's Compensation	800	400	3,300
06-09500-1500	Unemployment Insurance	100	9	100
06-09500-2100	Contracted Services	22,000	18,598	7,800
06-09500-2200	Tax Map Maintenance	750	750	750
06-09500-2300	Legal Services	5,000	115	2,500
06-09500-2400	Audit Expense	4,000	4,075	4,200
06-09500-2500	Outside Services	1,500	669	0
06-09500-3600	Office Supplies and Expenses	2,000	2,064	2,000
06-09500-3700	Printing Expense	1,000	0	500
06-09500-3800	Dues/Memberships	1,250	1,839	1,250
06-09500-7000	Travel	3,500	312	2,000
06-09500-9300	Property Liability Insurance	0	1,132	1,100
06-09500-9700	New Equipment	500	322	3,000
<b>TOTAL GENERAL GOVERNMENT</b>		<b>80,750</b>	<b>68,484</b>	<b>68,850</b>
<b>CEMETERIES</b>				
06-09501-2917	Cemetery Maintenance: Wentworth Location	1,000	380	1,000
<b>TOTAL CEMETERIES</b>		<b>1,000</b>	<b>380</b>	<b>1,000</b>

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
<b>PLANNING AND ZONING</b>				
06-09510-3700	Printing Expense	1,000	0	1,000
06-09510-6700	Advertising	500	99	500
06-09510-7000	Travel	1,000	257	1,000
<b>TOTAL PLANNING AND ZONING</b>		<b>2,500</b>	<b>356</b>	<b>2,500</b>
<b>BUILDING INSPECTION</b>				
06-09511-2908	Outside Services: Green's Grant	0	143	0
06-09511-2916	Outside Services: Thompson/Meserve	0	81	0
<b>TOTAL BUILDING INSPECTION</b>		<b>0</b>	<b>224</b>	<b>0</b>
<b>FOREST AND LANDS MANAGEMENT</b>				
06-09520-2901	Contracted Services: Atkinson/Gilmanton	2,300	2,300	2,880
06-09520-2902	Contracted Services: Bean's Purchase	8,220	8,220	10,270
06-09520-2903	Contracted Services: Cambridge	5,930	5,930	7,410
06-09520-2920	Contracted Services: Chandler's Purchase	240	240	300
06-09520-2904	Contracted Services: Crawford's Purchase	990	990	1,240
06-09520-2905	Contracted Services: Dix's Grant	2,520	2,520	3,150
06-09520-2906	Contracted Services: Dixville	6,150	6,150	7,690
06-09520-2907	Contracted Services: Erving's Grant	470	470	590
06-09520-2908	Contracted Services: Green's Grant	470	470	590
06-09520-2909	Contracted Services: Martin's Location	470	470	590
06-09520-2910	Contracted Services: Millsfield	5,520	5,520	6,900
06-09520-2911	Contracted Services: Odell	5,860	5,860	7,300
06-09520-2912	Contracted Services: Pinkham's Grant	480	480	600
06-09520-2913	Contracted Services: Sargent's Purchase	3,270	3,270	4,100
06-09520-2914	Contracted Services: Second College Grant	5,420	5,420	6,780
06-09520-2915	Contracted Services: Success	6,970	6,970	8,710
06-09520-2916	Contracted Services: Thompson/Meserve	2,300	2,300	2,880
06-09520-2917	Contracted Services: Wentworth Location	2,420	2,420	3,020
<b>TOTAL FOREST AND LANDS MGMT.</b>		<b>60,000</b>	<b>60,000</b>	<b>75,000</b>
<b>PUBLIC SAFETY</b>				
06-09530-4108	Police: Green's Grant	300	290	300
06-09530-4112	Police: Pinkham's Grant	700	715	700
06-09531-4104	Police: Crawford's Purchase	100	0	100
06-09531-4116	Police: Thompson/Meserve Purchase	100	0	100
06-09531-4120	Police: Chandler's Purchase	100	0	100
<b>TOTAL PUBLIC SAFETY</b>		<b>1,300</b>	<b>1,005</b>	<b>1,300</b>



**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
<b>FIRE PROTECTION SERVICES</b>				
06-09532-2903	Fire: Cambridge	500	0	500
06-09532-2906	Fire: Dixville	500	0	500
06-09532-2908	Fire: Green's Grant	500	1,101	1,000
06-09532-2909	Fire: Martin's Location	500	394	500
06-09532-2910	Fire: Millsfield	500	0	500
06-09532-2911	Fire: Odell	500	0	500
06-09532-2912	Fire: Pinkham's Grant	500	2,162	1,000
06-09532-2915	Fire: Success	3,500	3,000	3,500
06-09532-2917	Fire: Wentworth Location	500	0	500
<b>TOTAL FIRE PROTECTION SERVICES</b>		<b>7,500</b>	<b>6,657</b>	<b>8,500</b>
<b>BRIDGES/ROADS</b>				
06-09540-2910	Bridges and Roads: Millsfield	2,000	8,550	2,000
06-09540-2915	Bridges and Roads: Success	3,000	2,788	2,000
<b>TOTAL BRIDGES/ROADS</b>		<b>5,000</b>	<b>11,338</b>	<b>4,000</b>
<b>SANITATION</b>				
06-09550-2908	Solid Waste: Green's Grant	1,500	1,482	1,600
06-09550-2909	Solid Waste: Martin's Location	0	112	0
06-09550-2912	Solid Waste: Pinkham's Grant	17,500	15,790	18,500
06-09550-2913	Solid Waste: Sargent's Purchase	1,700	1,425	1,600
06-09550-2915	Solid Waste: Success	500	554	600
06-09551-2903	Solid Waste: Cambridge	2,000	2,147	2,000
06-09551-2905	Solid Waste: Dix's Grant	400	411	400
06-09551-2910	Solid Waste: Millsfield	2,000	2,166	2,000
06-09551-2914	Solid Waste: Second College Grant	400	429	400
06-09551-2917	Solid Waste: Wentworth Location	3,100	3,436	3,100
<b>TOTAL SANITATION</b>		<b>29,100</b>	<b>27,953</b>	<b>30,200</b>
<b>HEALTH</b>				
06-09560-2408	Ambulance: Green's Grant	1,300	1,300	1,300
06-09560-2412	Ambulance: Pinkham's Grant	3,100	3,095	3,100
06-09561-2404	Ambulance: Crawford's Purchase	100	163	100
06-09561-2413	Ambulance: Sargent's Purchase	650	630	650
06-09561-2416	Ambulance: Thompson/Meserve Purchase	800	803	800
06-09562-2401	Ambulance: Atkinson/Gilmanton	900	0	400
06-09562-2403	Ambulance: Cambridge	500	0	400
06-09563-2405	Ambulance: Dix's Grant	400	0	400
06-09563-2406	Ambulance: Dixville	400	0	400
06-09563-2410	Ambulance: Millsfield	700	215	700
06-09563-2414	Ambulance: Second College Grant	400	0	400

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 EXPENDITURES</b>	<b>PROPOSED 1998 BUDGET</b>
06-09563-2417	Ambulance: Wentworth Location	1,000	323	800
<b>TOTAL HEALTH</b>		<b>10,250</b>	<b>6,530</b>	<b>9,450</b>
<b>EDUCATION</b>				
06-09580-1717	Tuition: Wentworth Location	10,000	1,998	5,000
06-09581-7003	Transportation: Cambridge	0	1,246	3,200
06-09581-7017	Transportation: Wentworth Location	12,000	8,719	8,000
06-09583-2917	Special Services: Wentworth Location	5,000	0	5,000
<b>TOTAL EDUCATION</b>		<b>27,000</b>	<b>11,964</b>	<b>21,200</b>
<b>COUNTY TAXES</b>				
06-09590-5301	County Tax: Atkinson/Gilmanton	1,550	1,737	1,750
06-09590-5321	County Tax: Bean's Grant	0	1	50
06-09590-5302	County Tax: Bean's Purchase	2,550	2,464	2,450
06-09590-5303	County Tax: Cambridge	13,950	16,264	16,250
06-09590-5320	County Tax: Chandler's Purchase	50	55	50
06-09590-5304	County Tax: Crawford's Purchase	750	968	950
06-09590-5305	County Tax: Dix's Grant	1,700	1,939	1,900
06-09590-5306	County Tax: Dixville	43,250	50,998	60,000
06-09590-5307	County Tax: Erving's Grant	150	203	200
06-09590-5308	County Tax: Green's Grant	7,100	9,280	9,250
06-09590-5322	County Tax: Kilkenny	0	63	60
06-09590-5309	County Tax: Martin's Location	50	76	70
06-09590-5310	County Tax: Millsfield	11,800	13,785	13,800
06-09590-5311	County Tax: Odell	6,700	4,321	4,300
06-09590-5312	County Tax: Pinkham's Grant	14,250	9,866	9,850
06-09590-5313	County Tax: Sargent's Purchase	13,100	15,086	15,100
06-09590-5314	County Tax: Second College Grant	3,250	3,649	3,650
06-09590-5315	County Tax: Success	19,600	22,849	22,850
06-09590-5316	County Tax: Thompson/Meserve Purchase	11,500	13,622	13,600
06-09590-5317	County Tax: Wentworth Location	18,100	22,872	22,870
<b>TOTAL COUNTY TAXES</b>		<b>169,400</b>	<b>190,098</b>	<b>199,000</b>
<b>PROPERTY TAX ABATEMENTS</b>				
06-09750-1012	Property Tax Abatements: Pinkham's Grant	0	6,890	0
<b>TOTAL PROPERTY TAX ABATEMENTS</b>		<b>0</b>	<b>6,890</b>	<b>0</b>
<b>DEFICIT APPROPRIATIONS</b>				
06-09900-1001	Deficit Appropriations: Atkinson/Gilmanton	1,800	0	0

**COÖS COUNTY  
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 EXPENDITURES	PROPOSED 1998 BUDGET
06-09900-1013	Deficit Appropriations: Sargent's Purchase	0	0	750
	<b>TOTAL DEFICIT APPROPRIATIONS</b>	<b>1,800</b>	<b>0</b>	<b>750</b>
	<b>TOTAL UNINCORPORATED</b>	<b>395,600</b>	<b>391,877</b>	<b>421,750</b>

**COÖS COUNTY RECYCLING CENTER**

07-09100-0100	Supervisor Salary	32,200	29,814	32,400
07-09100-0900	Longevity Pay	300	300	400
07-09100-1000	Social Security (FICA)	2,450	2,092	2,500
07-09100-1100	Life Insurance	25	12	25
07-09100-1200	Health Insurance	3,900	3,802	3,900
07-09100-1300	Retirement	1,100	1,158	1,400
07-09100-1400	Worker's Compensation	2,000	950	2,100
07-09100-1500	Unemployment Insurance	50	3	75
07-09100-3900	Other Supplies and Expenses	3,000	2,733	3,000
07-09100-6100	Electricity	2,350	2,051	2,300
07-09100-6500	Fuel	1,500	1,161	1,500
07-09100-6800	Communications	500	540	500
07-09100-7900	Equipment Repairs and Expenses	2,500	6,141	2,000
07-09100-8100	Building/Grounds Maintenance	3,000	4,203	3,000
07-09100-9300	Property Liability Insurance	750	548	600
07-09100-9700	New Equipment	0	0	14,200
	<b>TOTAL RECYCLING CENTER</b>	<b>55,625</b>	<b>55,509</b>	<b>69,900</b>

**TRANSFER STATION**

08-09200-0100	Operator's Salary	12,400	10,893	11,700
08-09200-1000	Social Security (FICA)	950	812	900
08-09200-1300	Retirement	0	13	50
08-09200-1400	Worker's Compensation	800	372	800
08-09200-1500	Unemployment Insurance	100	21	100
08-09200-3900	Other Supplies and Expenses	900	140	900
08-09200-6100	Electricity	500	369	500
08-09200-6500	Fuel	900	110	200
08-09200-6800	Communications	400	358	400
08-09200-7900	Equipment Repairs and Expenses	1,000	0	1,000
08-09200-9300	Property Liability Insurance	200	107	100
	<b>TOTAL TRANSFER STATION</b>	<b>18,150</b>	<b>13,195</b>	<b>16,650</b>

<b>GRAND TOTAL BUDGET</b>	<b>17,051,525</b>	<b>15,845,045</b>	<b>16,750,450</b>
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**BUDGET PROPOSAL - REVENUES**



**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 REVENUES	PROPOSED 1998 BUDGET
<b>NURSING HOSPITAL</b>				
01-05021-0000	Medicaid New Hampshire	3,425,000	3,098,277	3,380,000
01-05022-0000	Private Pay	343,100	488,883	379,000
01-05023-0000	Medicaid Other States	82,500	137,017	123,000
01-05025-0000	Sale of Meals	11,000	11,338	11,000
01-05027-0000	Services to Other Departments	125,000	165,345	143,000
01-05029-0000	Respite Care - Medicaid	0	0	0
01-05030-0000	Respite Care - Private	0	0	0
<b>TOTAL NURSING HOSPITAL</b>		<b>3,986,600</b>	<b>3,900,860</b>	<b>4,036,000</b>

<b>NURSING HOME</b>				
02-05521-0000	Medicaid New Hampshire	3,870,000	3,507,260	3,755,000
02-05522-0000	Private Pay	171,000	514,803	276,200
02-05525-0000	Sale of Meals	6,000	5,905	5,000
02-05530-0000	Activities Income	100	0	100
02-05531-0000	Energy Grant	15,000	15,911	0
<b>TOTAL NURSING HOME</b>		<b>4,062,100</b>	<b>4,043,678</b>	<b>4,036,300</b>

<b>COUNTY GOVERNMENT</b>				
<b>TAXES AND SERVICES</b>				
03-04000-0001	Medicaid Proportional Payment	600,000	652,722	600,000
03-04001-0000	County Tax	5,655,400	5,655,400	5,831,200
03-04011-0000	Register of Deeds Fees	160,000	189,790	167,500
03-04011-0001	Transfer from Deeds Surcharge Account	13,200	13,200	15,000
<b>TOTAL TAXES AND SERVICES</b>		<b>6,428,600</b>	<b>6,511,112</b>	<b>6,613,700</b>

<b>CRIMINAL JUSTICE PROGRAM</b>				
03-04010-0000	Superior Court Security	61,000	66,885	72,000
03-04012-0100	Sheriff's Contract: Androscoggin	10,400	13,121	16,000
03-04012-0200	Sheriff's Contract: Ammonoosuc	2,000	2,187	0
03-04012-0300	Sheriff's Special Details	800	1,069	800
03-04012-0400	Law Enforcement Block Grant	11,900	11,920	0
03-04013-0100	Victim/Witness Advocacy Program	30,000	31,386	30,000
03-04013-0200	Prosecutor's Grant	20,000	23,538	33,000
03-04013-0300	Police Training in Domestic Violence	0	2,589	1,700
03-04014-0000	Juvenile Transport Income	4,700	1,744	2,000
03-06040-0000	Corrections Board and Room	50,000	145,920	100,000
03-06041-0000	Electronic Monitoring Fees	2,500	5,128	3,500

**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>97 APPROVED BUDGET</b>	<b>12/31/97 REVENUES</b>	<b>PROPOSED 1998 BUDGET</b>
03-06090-0000	Corrections Miscellaneous Income	4,000	8,582	6,000
<b>TOTAL CRIMINAL JUSTICE PROGRAM</b>		<b>197,300</b>	<b>314,069</b>	<b>265,000</b>
<b>INVESTMENTS</b>				
03-09061-0000	Interest - Savings & C.D.'s	120,000	112,163	80,000
03-09062-0000	Interest - Delinquent Taxes	1,000	50,088	500
03-09063-0000	Proceeds - Long-Term Notes	195,000	190,000	136,500
03-09064-0000	Interest - Worker's Compensation	50,000	79,267	50,000
<b>TOTAL INVESTMENTS</b>		<b>366,000</b>	<b>431,517</b>	<b>267,000</b>
<b>STATE ASSISTANCE PROGRAMS</b>				
03-09072-0000	D.C.Y.F. Incentive Funds	94,300	94,388	94,300
03-09073-0000	Long-Term Care Counselor	28,900	0	26,500
<b>TOTAL STATE ASSISTANCE PROGRAMS</b>		<b>123,200</b>	<b>94,388</b>	<b>120,800</b>
<b>OTHER REVENUES</b>				
03-09074-0000	Property Recovery Fees	0	629	0
03-09093-0000	Federal Lands - PILT	62,000	53,184	57,200
03-09097-0000	Refunds - Prior Years Expense	0	2,168	0
03-09098-0000	Miscellaneous Other Income	0	23,225	0
03-09099-0000	Surplus to Reduce Taxes	680,000	680,000	600,000
<b>TOTAL OTHER REVENUES</b>		<b>742,000</b>	<b>759,206</b>	<b>657,200</b>
<b>TOTAL COUNTY GOVERNMENT</b>		<b>7,857,100</b>	<b>8,110,292</b>	<b>7,923,700</b>

**FARM**

04-07050-0000	Sale of Milk	230,000	225,633	214,000
04-07052-0000	Sale of Livestock	6,500	10,884	6,500
04-07053-0000	Sale of Produce	0	373	0
04-07054-0000	Sale of Wood	17,500	36,177	0
04-07057-0000	Truck Mileage	5,000	5,991	5,300
04-07058-0000	Erosion Control Grant	15,000	0	15,000
04-07059-0000	Miscellaneous Income	1,000	3,278	1,500
<b>TOTAL FARM</b>		<b>275,000</b>	<b>282,335</b>	<b>242,300</b>

**COÖS COUNTY**  
**BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 REVENUES	PROPOSED 1998 BUDGET
<b>FEDERAL FUNDS</b>				
05-08003-0000	Cates Hill Water Tank Grant	400,000	400,000	0
<b>TOTAL FEDERAL FUNDS</b>		<b>400,000</b>	<b>400,000</b>	<b>0</b>
<b>UNINCORPORATED PLACES</b>				
<b>MOTOR VEHICLE TAXES</b>				
06-09600-1103	M.V. Fees: Cambridge	1,000	644	1,000
06-09600-1106	M.V. Fees: Dixville	12,500	18,244	12,500
06-09600-1108	M.V. Fees: Green's Grant	4,000	5,567	5,000
06-09600-1110	M.V. Fees: Millsfield	1,600	3,209	3,500
06-09600-1112	M.V. Fees: Pinkham's Grant	3,500	3,438	3,500
06-09600-1113	M.V. Fees: Sargent's Purchase	500	608	500
06-09600-1117	M.V. Fees: Wentworth Location	5,000	5,278	5,000
<b>TOTAL MOTOR VEHICLE TAXES</b>		<b>28,100</b>	<b>36,988</b>	<b>31,000</b>
<b>NEW HAMPSHIRE SHARED REVENUES</b>				
06-09600-1201	N.H. Shared Revenues: Atkinson/Gilmanton	40	40	40
06-09600-1202	N.H. Shared Revenues: Bean's Purchase	550	550	550
06-09600-1203	N.H. Shared Revenues: Cambridge	360	360	360
06-09600-1204	N.H. Shared Revenues: Crawford's Purchase	90	90	90
06-09600-1205	N.H. Shared Revenues: Dix's Grant	90	90	90
06-09600-1206	N.H. Shared Revenues: Dixville	1,250	1,250	1,250
06-09600-1207	N.H. Shared Revenues: Erving's Grant	40	40	40
06-09600-1208	N.H. Shared Revenues: Green's Grant	140	140	140
06-09600-1209	N.H. Shared Revenues: Martin's Location	40	40	40
06-09600-1210	N.H. Shared Revenues: Millsfield	450	450	450
06-09600-1211	N.H. Shared Revenues: Odell	400	400	400
06-09600-1212	N.H. Shared Revenues: Pinkham's Grant	450	450	450
06-09600-1213	N.H. Shared Revenues: Sargent's Purchase	400	400	400
06-09600-1214	N.H. Shared Revenues: Second College Grant	180	180	180
06-09600-1215	N.H. Shared Revenues: Success	630	630	630
06-09600-1216	N.H. Shared Revenues: Thompson/Meserve	450	450	450
06-09600-1217	N.H. Shared Revenues: Wentworth Location	740	829	740
<b>TOTAL N.H. SHARED REVENUES</b>		<b>6,300</b>	<b>6,389</b>	<b>6,300</b>
<b>ROOMS AND MEALS TAX</b>				
06-09600-1317	Rooms and Meals Tax: Wentworth Location	0	471	0
<b>TOTAL ROOMS AND MEALS TAX</b>		<b>0</b>	<b>471</b>	<b>0</b>

**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 REVENUES	PROPOSED 1998 BUDGET
<b>PROPERTY TAXES</b>				
06-09600-1408	Property Taxes: Green's Grant	0	10,320	0
06-09600-1412	Property Taxes: Pinkham's Grant	0	5,325	0
06-09600-1413	Property Taxes: Sargent's Purchase	0	11,395	0
06-09600-1415	Property Taxes: Success	0	6,188	0
06-09600-1416	Property Taxes: Thompson/Meserve	0	11,650	0
06-09600-1417	Property Taxes: Wentworth Location	0	26,493	0
<b>TOTAL PROPERTY TAXES</b>		<b>0</b>	<b>71,371</b>	<b>0</b>
<b>TIMBER TAXES</b>				
06-09600-1501	Timber Taxes: Atkinson/Gilmanton	9,000	9,487	15,000
06-09600-1502	Timber Taxes: Bean's Purchase	500	974	250
06-09600-1503	Timber Taxes: Cambridge	35,000	117,538	60,000
06-09600-1505	Timber Taxes: Dix's Grant	14,000	20,169	20,000
06-09600-1506	Timber Taxes: Dixville	24,000	8,016	22,000
06-09600-1510	Timber Taxes: Millsfield	19,000	29,736	24,000
06-09600-1511	Timber Taxes: Odell	9,000	10,256	13,500
06-09600-1512	Timber Taxes: Pinkham's Grant	0	189	0
06-09600-1514	Timber Taxes: Second College Grant	20,000	25,780	17,000
06-09600-1515	Timber Taxes: Success	15,000	18,612	24,000
06-09600-1516	Timber Taxes: Thompson/Meserve	1,000	0	0
06-09600-1517	Timber Taxes: Wentworth Location	5,000	3,758	23,000
06-09600-1524	Timber Taxes: National Forest Places	0	76	0
<b>TOTAL TIMBER TAXES</b>		<b>151,500</b>	<b>244,591</b>	<b>218,750</b>
<b>AMC PAYMENT IN LIEU OF TAXES</b>				
06-09600-1612	AMC PILT: Pinkham's Grant	6,500	2,193	0
06-09600-1613	AMC PILT: Sargent's Purchase	0	429	0
<b>TOTAL AMC PILT</b>		<b>6,500</b>	<b>2,622</b>	<b>0</b>
<b>STATE PAYMENT IN LIEU OF TAXES</b>				
06-09600-1617	State PILT: Wentworth Location	100	109	100
<b>TOTAL STATE PILT</b>		<b>100</b>	<b>109</b>	<b>100</b>
<b>FEDERAL PAYMENT IN LIEU OF TAXES</b>				
06-09600-1821	Federal PILT: Bean's Grant	0	2	100
06-09600-1802	Federal PILT: Bean's Purchase	1,000	1,000	2,000
06-09600-1820	Federal PILT: Chandler's Purchase	500	500	0
06-09600-1804	Federal PILT: Crawford's Purchase	1,500	1,500	0
06-09600-1808	Federal PILT: Green's Grant	1,600	1,600	1,600
06-09600-1822	Federal PILT: Kilkenney	0	88	100



**COÖS COUNTY**  
**BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 REVENUES	PROPOSED 1998 BUDGET
06-09600-1809	Federal PILT: Martin's Location	1,800	1,035	0
06-09600-1812	Federal PILT: Pinkham's Grant	16,900	16,900	17,000
06-09600-1813	Federal PILT: Sargent's Purchase	13,000	13,000	13,000
06-09600-1816	Federal PILT: Thompson/Meserve	9,000	9,000	9,000
<b>TOTAL FEDERAL PILT</b>		<b>45,300</b>	<b>44,625</b>	<b>42,800</b>
<b>U.S. FISH &amp; WILDLIFE SERVICE - PILT</b>				
06-09600-1917	USFWS PILT: Wentworth Location	5,500	6,514	6,500
<b>TOTAL USFWS - PILT</b>		<b>5,500</b>	<b>6,514</b>	<b>6,500</b>
<b>LAND USE CHANGE TAX</b>				
06-09600-2015	Land Use Change Tax: Success	0	470	0
<b>TOTAL LAND USE CHANGE TAX</b>		<b>0</b>	<b>470</b>	<b>0</b>
<b>PLANNING BOARD FEES</b>				
06-09600-2101	Planning Board Fees: Atkinson/Gilmanton	0	10	0
06-09600-2103	Planning Board Fees: Cambridge	0	30	0
06-09600-2105	Planning Board Fees: Dix's Grant	0	10	0
06-09600-2106	Planning Board Fees: Dixville	0	10	0
06-09600-2107	Planning Board Fees: Erving's Grant	0	10	0
06-09600-2110	Planning Board Fees: Millsfield	0	50	0
06-09600-2111	Planning Board Fees: Odell	0	60	0
06-09600-2115	Planning Board Fees: Success	0	97	0
06-09600-2117	Planning Board Fees: Wentworth Location	0	20	0
<b>TOTAL PLANNING BOARD FEES</b>		<b>0</b>	<b>297</b>	<b>0</b>
<b>TRANSFERS AND TAXES</b>				
06-09600-2300	Transfer from Special Revenue: Special Projects	10,000	6,966	5,000
06-09600-2417	Transfer from 198:16-A: Wentworth Location	7,500	7,500	0
06-09600-8100	Unincorporated Places School Tax	10,400	0	-4,300
06-09600-8200	Unincorporated Places Municipal Tax	-54,100	0	-103,900
06-09600-8300	Unincorporated Places County Tax	169,400	0	199,000
<b>TOTAL TRANSFERS AND TAXES</b>		<b>143,200</b>	<b>14,466</b>	<b>95,800</b>
<b>U.P. INTEREST, FEES, COSTS ON TAXES</b>				
06-09600-8313	U.P. Interest, Fees & Costs: Sargent's Purchase	0	4	0
06-09300-8315	U.P. Interest, Fees & Costs: Success	0	4	0
06-09600-8316	U.P. Interest, Fees & Costs: Thompson/Meserve	0	56	0
06-09600-8317	U.P. Interest, Fees & Costs: Wentworth Location	0	302	0
06-09600-8400	U.P.: Interest on N.F.R. Funds	0	483	0

**COÖS COUNTY  
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	97 APPROVED BUDGET	12/31/97 REVENUES	PROPOSED 1998 BUDGET
06-09600-8500	U.P.: Interest on Special Revenue Fund	0	742	0
06-09600-8600	Sale of Documents	0	62	0
<b>TOTAL U.P. INTEREST, FEES, COSTS</b>		<b>0</b>	<b>1,633</b>	<b>0</b>
<b>OTHER REVENUES</b>				
06-09600-8810	Other Revenues: Millsfield	0	650	0
<b>TOTAL OTHER REVENUES</b>		<b>0</b>	<b>650</b>	<b>0</b>
<b>FOUNDATION AID</b>				
06-09600-9006	Foundation Aid: Dixville	3,800	8,312	12,100
06-09600-9010	Foundation Aid: Millsfield	5,300	8,242	8,400
<b>TOTAL FOUNDATION AID</b>		<b>9,100</b>	<b>16,554</b>	<b>20,500</b>
<b>TOTAL UNINCORPORATED PLACES</b>		<b>395,600</b>	<b>447,750</b>	<b>421,750</b>

**COÖS COUNTY RECYCLING CENTER**

07-09051-0000	Interest on Equipment Fund	0	1,056	0
07-09052-0000	Municipal Reimbursements	40,000	40,000	33,200
07-09053-0000	Transfer from Savings	0	0	14,200
07-09055-0000	Sale of Cardboard	0	16,108	0
07-09056-0000	Sale of Aluminum/Tin	0	18,570	0
07-09057-0000	Sale of Plastics	0	6,261	0
07-09058-0000	Sale of Returnables	0	6,257	0
07-09059-0000	Surplus to Reduce Municipal Reimbursement	15,625	15,625	22,500
<b>TOTAL RECYCLING CENTER</b>		<b>55,625</b>	<b>103,877</b>	<b>69,900</b>

**TRANSFER STATION**

08-09080-0000	Town Reimbursements	19,500	19,750	20,500
<b>TOTAL TRANSFER STATION</b>		<b>19,500</b>	<b>19,750</b>	<b>20,500</b>
<b>TOTAL REVENUES</b>		<b>17,051,525</b>	<b>17,308,541</b>	<b>16,750,450</b>











